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REPORT

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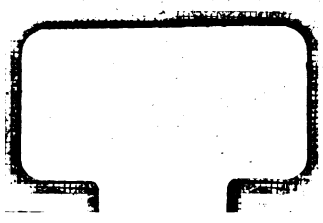
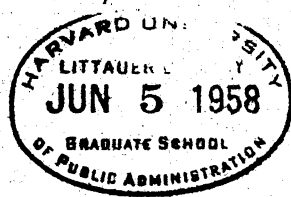
State Board of Taxation

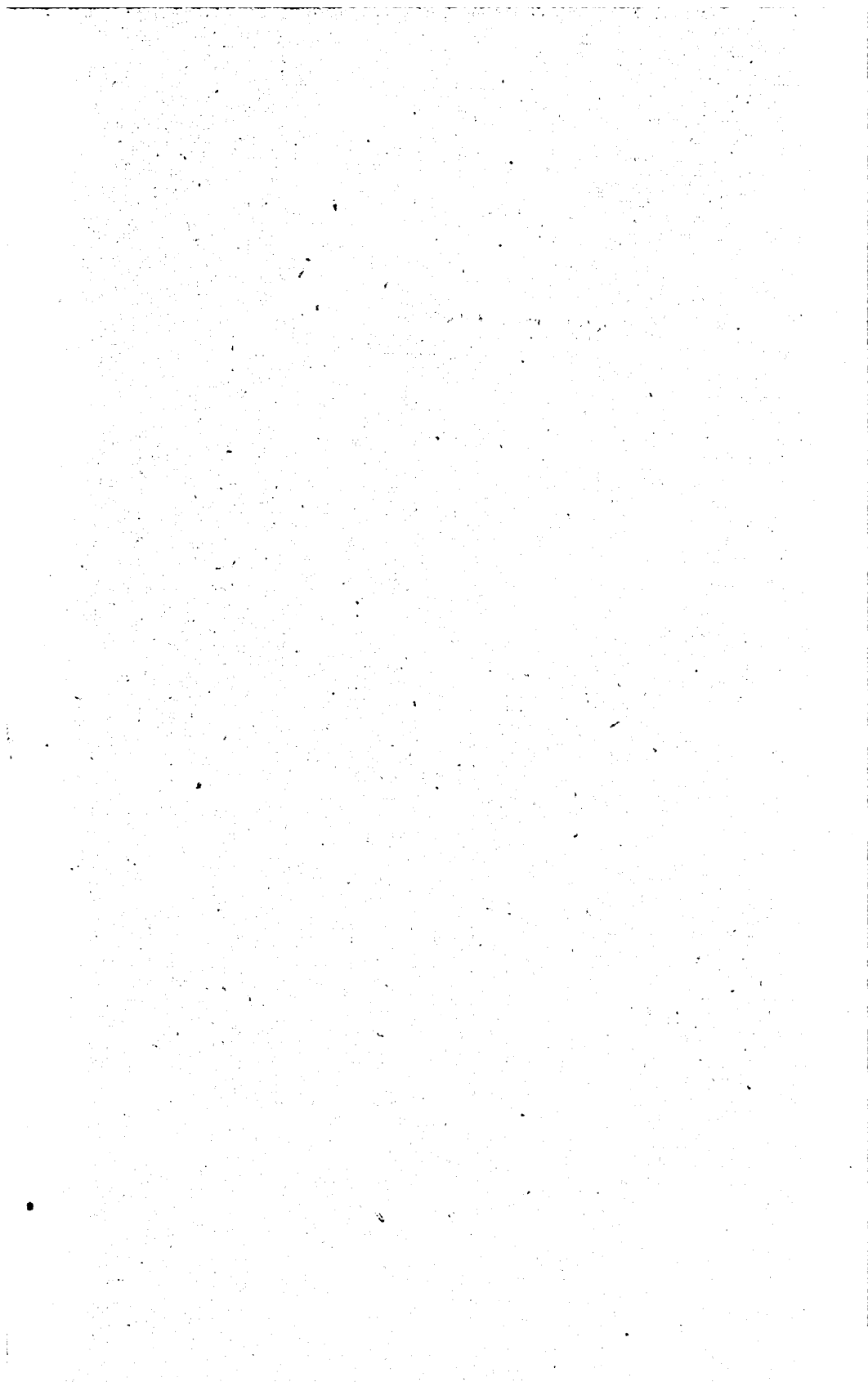
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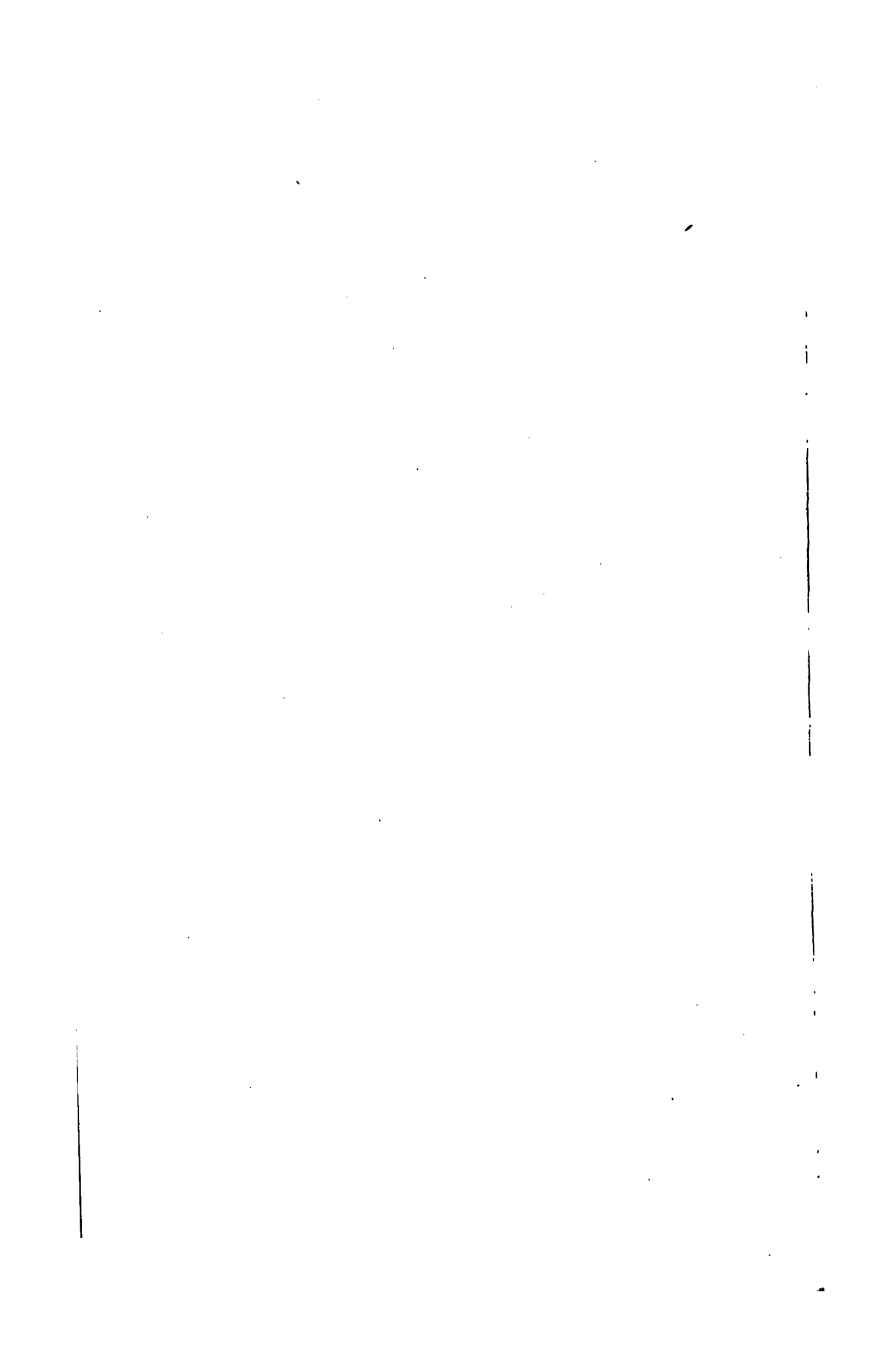
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FOURTH ANNUAL REPORT

OF THE

State Board of Taxation

OF THE

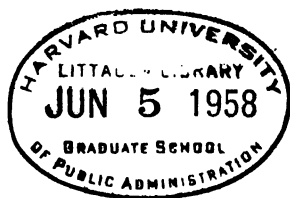
STATE OF NEW JERSEY

*For the Year 1894.*

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TRENTON, N. J.:  
MACCRELLISH & QUIGLEY, STATE PRINTERS.  
1895.





MEMBERS  
OF THE  
STATE BOARD OF TAXATION  
OF THE  
STATE OF NEW JERSEY.

---

ALBERT H. SLAPE, PRESIDENT,  
SALEM.

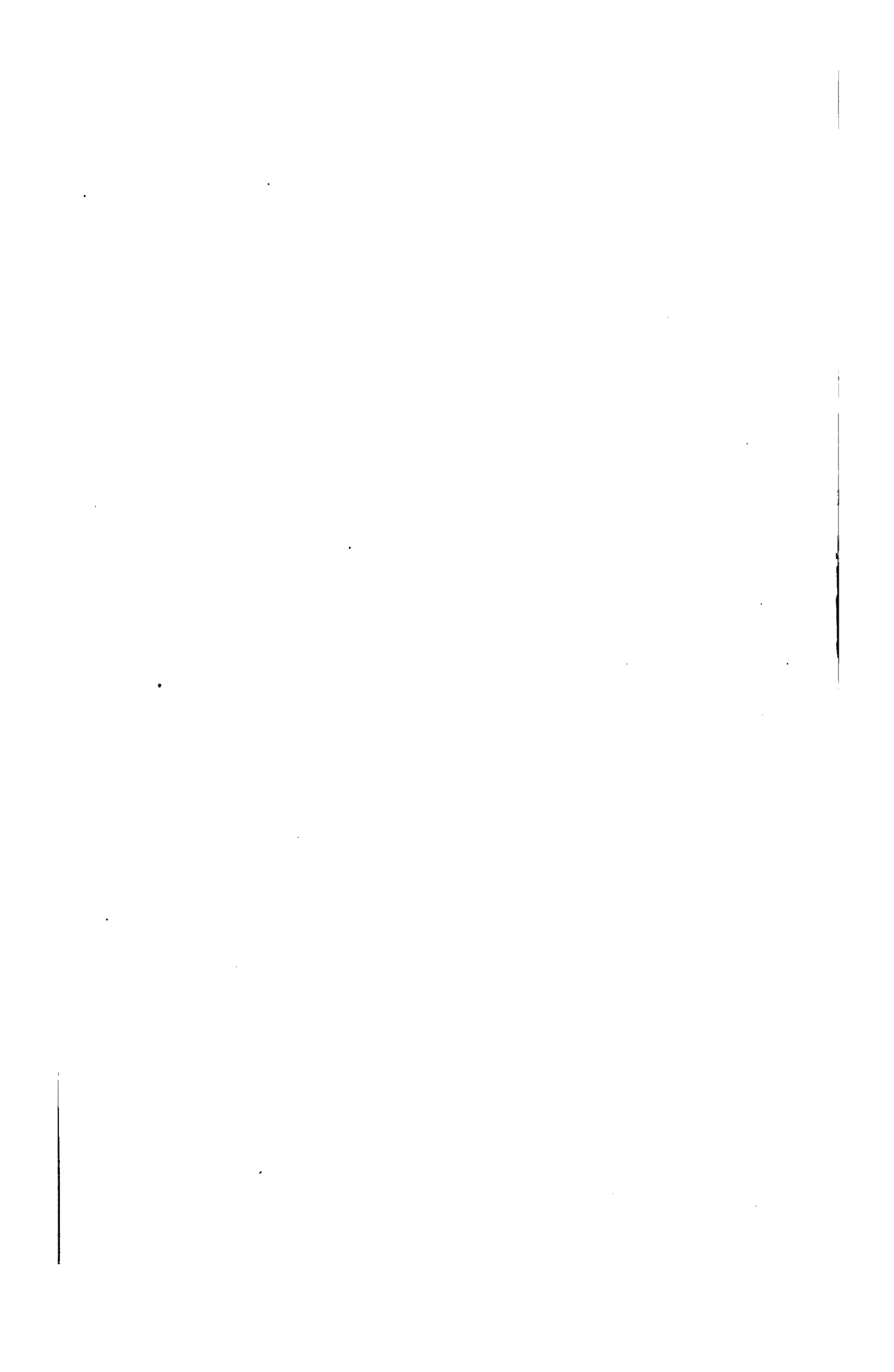
THEODORE P. HOPLER,  
BELVIDERE.

HENRY J. WEST,  
GLOUCESTER.

CHARLES C. BLACK,  
JERSEY CITY.

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THOMAS B. USHER, CLERK.



By the law constituting the State Board of Taxation, it is declared, *inter alia*, that it shall be the duty of such Board to investigate the methods adopted by local Assessors in the assessment of real and personal property in this State, to carefully examine all cases where evasion of proper taxation is alleged, and to ascertain wherein existing Tax laws are defective, or are improperly or negligently administered, \* \* \* particularly specifying any means, or practices, or devices used for the evasion of proper taxation, and that said Board should annually submit to the Legislature such recommendations as it may find necessary to prevent the evasion of Just and equal taxation. (Chapter CXIV., Laws of 1891, Section 12, page 189).

In fulfillment and discharge of that duty the following report is submitted.



# REPORT.

OFFICE OF THE STATE BOARD OF TAXATION,  
TRENTON, N. J., January 1st, 1895.

*To the Legislature of New Jersey:*

The State Board of Taxation herewith submits its Fourth Annual Report, pursuant to an act of the Legislature, entitled "A general act concerning taxes," approved March 19th, 1891. (P. L. 1891, page 189.) A copy of said act and the supplement of May 17th, 1894, is hereto annexed, together with the rules adopted and promulgated by the said Board, a copy of the complaint and judgments in cases of appeal will be found in the appendix.

SESSIONS OF THE BOARD FROM JANUARY 1ST, 1894, TO  
JANUARY 1ST, 1895.

Held in the—

City of Trenton.....	Mercer county .....	January	2, 1894
" " .....	" " .....	"	16, 1894
City of New Brunswick.....	Middlesex county .....	"	23, 1894
City of Trenton.....	Mercer county .....	"	30, 1894
Jersey City.....	Hudson county .....	"	31, 1894
City of Trenton.....	Mercer county .....	February	13, 1894
" " .....	" " .....	"	14, 1894
" " .....	" " .....	"	20, 1894
" " .....	" " .....	"	21, 1894
" " .....	" " .....	"	27, 1894
" " .....	" " .....	March	6, 1894
" " .....	" " .....	"	8, 1894
" " .....	" " .....	"	13, 1894
" " .....	" " .....	"	20, 1894
" " .....	" " .....	"	27, 1894
" " .....	" " .....	April	3, 1894
" " .....	" " .....	"	10, 1894
" " .....	" " .....	"	17, 1894
" " .....	" " .....	"	24, 1894
" " .....	" " .....	May	1, 1894
" " .....	" " .....	"	3, 1894
" " .....	" " .....	"	8, 1894

## STATE BOARD OF TAXATION.

Neptune township.....	Monmouth county.....	May	11, 1894
City of Trenton.....	Mercer county.....	"	15, 1894
" " .....	" " .....	"	22, 1894
Jersey City.....	Hudson county.....	"	29, 1894
City of Trenton.....	Mercer county.....	June	5, 1894
" " .....	" " .....	"	12, 1894
" " .....	" " .....	"	19, 1894
" " .....	" " .....	July	2, 1894
" " .....	" " .....	"	17, 1894
" " .....	" " .....	August	7, 1894
City of Hoboken.....	Hudson county.....	"	22, 1894
City of Trenton.....	Mercer county.....	"	23, 1894
Jersey City.....	Hudson county.....	September	6, 1894
" " .....	" " .....	"	12, 1894
City of Trenton.....	Mercer county.....	"	18, 1894
Newton.....	Sussex county.....	"	25, 1894
City of Trenton.....	Mercer county.....	October	2, 1894
" " .....	" " .....	"	9, 1894
" " .....	" " .....	"	16, 1894
" " .....	" " .....	"	23, 1894
Hardyston and Sparta townships, Sussex county (for personal inspection of mineral properties).....			" 24, 1894
Newton.....	Sussex county.....	"	25, 1894
City of Trenton.....	Mercer county.....	"	30, 1894
" " .....	" " .....	November	7, 1894
" " .....	" " .....	"	13, 1894
" " .....	" " .....	"	20, 1894
" " .....	" " .....	"	27, 1894
" " .....	" " .....	December	4, 1894
" " .....	" " .....	"	11, 1894
" " .....	" " .....	"	18, 1894
" " .....	" " .....	"	26, 1894
" " .....	" " .....	"	27, 1894
" " .....	" " .....	"	28, 1894
" " .....	" " .....	"	31, 1894

## WORK OF THE BOARD FROM APRIL 1ST, 1891, TO JANUARY 1ST, 1895.

After the First, Second and Third Reports were printed and submitted to the Legislature, a copy of each of the reports containing a copy of the act of 1891, creating the State Board of Taxation, with the rules, recommendations and workings of the Board since its creation in April, 1891, was sent to each Assessor and Collector throughout the State, and the entire editions of eight thousand copies of each report were distributed, upon application and otherwise, to the press and citizens of New Jersey. The reports showing somewhat in detail the method and plan of work pursued by the Board, the work

and results of the various Assessors throughout the State in valuing and listing property for the purpose of taxation, were commented upon at some length, not only by the press of New Jersey and sister States, but by a large number of citizens and organizations, by letter and personal interviews with the individual members of the State Board. It is gratifying to the Board to be able to state, and a source of much encouragement for the faithful and conservative performance of our sometimes delicate, intricate and perplexing duties, that the trend of comment by the press and citizens of New Jersey was commendatory and encouraging, and that the work of the Board was directed in the right direction, with a view not only of aiding the Assessors in the performance of their duties, but in the correction of those grave abuses in the administration and enforcement of the Tax laws of New Jersey from which grew the legislation creating the State Board of Taxation, on March 19th, 1891.

The same plan and method of conducting the business of the Board have been pursued the past year as in previous years as was stated in the last report, viz :

In addition to such stated meetings of the Board, the State Board of Taxation the past year has pursued the same method as in the previous years and as stated in the First, Second and Third Annual Reports, viz., meetings by the individual members have been held with the assessors in the various parts of the State, and complaints calling for special investigation have been made from time to time throughout the various parts of the State by single members of the Board as provided for in the said act of the Legislature creating the State Board of Taxation, and in addition thereto special meetings have been held by the Board for consultation, deciding the appeals, formulating the judgments, and in some cases personally inspecting the property under investigation, mapping out the work to be pursued, sending answers to the correspondence received by the Board, which has been voluminous from the Assessors and others, preparing the Annual Report, and attending to routine business details.

INCREASING THE MEMBERSHIP OF THE STATE BOARD OF TAXATION BY THE SUPPLEMENT OF MAY 17TH, 1894. (P. L. 1894, P. 403).

At the last session of the Legislature, viz., that of 1894, the Legislature passed an important supplement to the act creating the



State Board of Taxation. This supplement aimed at three objects and embodied three distinct principles, viz.:

*First.* Increasing the membership of the Board from three members to four.

*Second.* Providing that hereafter only two of the members of the State Board of Taxation should be appointed from the same political party, thereby making it non-partisan in its political personnel.

*Third.* Giving the State Board of Taxation power to increase assessments which was expressly withheld in the original act. The language of this supplement is as follows:

§ 3. "That when the said Board has reason to believe from information or otherwise, that any property has been assessed at a lower rate than is consistent with the purpose of securing uniform and true valuation of property for the purpose of taxation, the said Board shall have power after due investigation to increase the assessment made upon such property; and if for this purpose it becomes necessary to direct an assessor or other taxing officer to make a re-assessment of such property according to the rules which the said Board shall establish, it shall do so; and if such assessor or taxing officers shall fail or refuse to comply with the order so given, the Board shall have power to appoint some other person to make the new assessment under the direction of the Board, and the assessment so made and affirmed by the Board shall be deemed to be the assessment of such property for the year." (P. L. 1894, page 403, approved May 17th, 1894.)

The work of the Board and its practical effect under the statute will be referred to at some length in a subsequent part of this report.

Governor Werts nominated to the Senate on May 18th, Hon. Henry J. West, of Gloucester, Camden County, and the Senate unanimously confirmed Mr. West as a member of the State Board of Taxation, thereby making the membership four instead of three as heretofore. Mr. West immediately, upon his confirmation by the Senate, took his seat in the councils and conferences of the Board and assumed the duties incident to a member of the State Board of Taxation and commenced the hearing of appeals at the session of the

Board held in Jersey City on May 29th, 1894, and since then has performed his duties as a member of the State Board of Taxation. The members of the Board, at the time of Mr. West's appointment, feel a pleasure, as well as a duty, in publicly stating in this report to the Legislature, that Mr. West has brought to the Councils of the Board a courtesy and tact in disposing of the business of the Board as well as patience and fairness in hearing both sides of complaints and alleged grievances, which have given additional public confidence to the decisions and conclusions of the State Board of Taxation.

#### EQUALIZATION OF COUNTY AND SCHOOL TAX.

The Board in this report wishes again to emphasize what was said in the last report at pages 15, 17, 18: That the State Board of Taxation is a tribunal in which the action of the taxing officers of any taxing district, such as the County Board of Assessors of a county, the County Boards of Equalization or that of any municipality or township, can be reviewed quickly, cheaply and effectively in the equitable distribution of the State School (so called) and County Tax, as being a new remedy in the scheme of taxation in New Jersey; that by *certiorari* to the Supreme Court being inadequate to redress or even reach this class of cases.

The cases under this class, as mentioned at page 81 of the last report, viz., the appeal of the city of New Brunswick against the township of Woodbridge, Madison and East Brunswick, and the judgment then rendered by the Board was taken by *certiorari* to the Supreme Court and the principal legal question involved before the Supreme Court was that all the taxing districts in the county of Middlesex should have been made parties to the proceedings before the State Board. The Supreme Court dismissed the writ of *certiorari* brought by East Brunswick, the taxing district against which the judgment of the State Board was rendered. Mr. Justice Reed read the opinion of the Court. A copy of the opinion of the Supreme Court will be found in full hereto annexed. The judgment of the Supreme Court was taken by a writ of error to the Court of Errors and Appeals for review, which in turn was affirmed by that Court.

These decisions are important in their legal effect upon the work of the State Board of Taxation, and as bearing directly upon those points which the State Board of Taxation has always considered the most beneficial features of the act creating the State Board of Taxation.

## NEW JERSEY SUPREME COURT.

THE STATE, THE INHABITANTS OF THE TOWN-  
SHIP OF EAST BRUNSWICK,

*Prosecutors,*

*vs.*

THE MAYOR AND COMMON COUNCIL OF THE  
CITY OF NEW BRUNSWICK.

*Syllabus.*

A township, the valuation of whose property has been raised by the State Board of Taxation, cannot prosecute a writ of *certiorari* to set aside the action of the Board, on the ground that the Board has not made a proper resulting abatement in the tax of other townships, but has improperly allowed the entire abatements to one taxing district.

A petition was presented by the city of New Brunswick to the State Board of Taxation.

It set out that the taxable property in that city had been assessed at its true value for the year 1893. That the taxable property in the townships of Woodbridge, of Madison and of East Brunswick had, for the same year, been assessed at less than its true value. That thereby the city was compelled to pay more than its proportion of county and State school tax.

A hearing was had before the Board, at which the four municipalities appeared by counsel.

The Board found that the property in East Brunswick has been assessed at eighty per cent. of its true value, and that the property in the other municipalities had been assessed at its true value.

It was ordered that an amount equal to twenty per cent. of the assessment for county and State school tax be added to the value of the property in East New Brunswick. This amount was ordered to be deducted from the amount which the city of New Brunswick would have been compelled to raise as its proportion, under the un-revised assessment.

The orders thus made are brought up for review by the present writ.

Argued at February term, before Justices Depue and Reed.

A. H. Strong for prosecutor.

R. Adrain for city of New Brunswick.

The opinion of the Court was delivered by Reed, J.

The substantial reasons urged against the validity of these orders are—

*First.* That the Board should, in reaching its conclusion, have compared the duplicates and the valuations in every taxing district in the county.

*Second.* That the order gives to the city of New Brunswick the entire benefit of the increase in valuation of property in East Brunswick, while it should have been distributed among all the taxing districts in the county.

In respect to first point, viewed as an abstract question, it would, I think, have been proper to have summoned all the municipalities in the county. The adjustment of proportions involves all those taxing districts which may be affected by it, and a consideration of each duplicate is essential as a foundation for fixing the share of any.

If a request had been made by any of the parties to the Board that this course should be taken, or an objection had been interposed against proceeding until all were before the Board, I have no doubt this course would have been taken. In the absence of any such objection we have the right to assume, as the Board had, that the assessments in the other townships were made according to law, and the property therein was rated at its true value.

In respect to the second point, the order was erroneous.

Assuming that all the townships, other than East Brunswick, stood in the same attitude as the city of New Brunswick, and that the property was assessed at its true value, each was entitled to an abatement on account of the increase imposed upon East Brunswick. The abatement should have been made proportionally among them all, along with the city.

If one of these townships was prosecuting this writ it would be difficult to see how the order could be sustained.

But the prosecutor is the township of East Brunswick and in this that township had no concern whatever. Whether the city or the townships receive the benefit of the twenty per cent. increase of the

valuation of the property of the prosecutor it does not affect the prosecutor in the least. In either event its tax is the same.

The writ is dismissed.

Affirmed on error by the Court of Errors and Appeals for the opinion of the Court of Errors and Appeals by Mr. Justice Magie. [See the Appendix.]

The city of Hoboken filed an appeal against the city of Jersey City, in which the city of Hoboken complained of an injustice done the city of Hoboken by the action of the County Board of Commissioners of Appeal in cases of taxation for the county of Hudson at its annual meeting held in July, eighteen hundred and ninety-four.

It will be remembered, that the county of Hudson is the only county in the State where such a Board exists, and it takes the place and supersedes the annual meeting of the County Assessors in the other counties. The act creating this Board was approved April 4th, 1873, P. L. 1873, page 794. The members of this Board are appointed by the Judges of the Circuit Court and the Court of Common Pleas of the county of Hudson. One of the objects as expressed in this legislative enactment was the equalizing assessments in the municipalities of Hudson county. The power granted to this Board is broad and comprehensive in purpose. It is ample to accomplish the purpose desired; how well and efficient this Board has performed its duty in the past is best shown from the fact that in our first annual report, page 47, after an investigation of the assessments as made in Hudson county, it was reported that "the assessments in this county lack uniformity and equality, not only among the various taxing districts, ranging from one-third to about eighty per cent. of its true value;" the failure to equalize these assessments in Hudson county in the past by this Board has been due to two causes—first, a disinclination on the part of the individuals composing the Board to do the requisite work necessary to accomplish positive results in such a complicated subject of equalization of assessments in a county as large as Hudson. Second, the fact that the members of the Board have shown heretofore an unwillingness to impose more or additional values on the municipality in which they happen to reside. These points are mentioned here for the purpose of showing the inherent difficulties of enforcing and administering the Tax laws of this State under any system in operation.

It is only proper and just to state that this Board the past few years has been showing a desire, by positive and energetic work, to compel the assessors in this county to do their duty and to bring about an equalization of assessments in the county. The evidence, as furnished before the State Board at its sessions for the purpose of hearing this appeal at Hoboken and Jersey City, showed that the County Board of Commissioners of Appeal the last year set out with a firm purpose of compelling derelict assessors to do their duty and of equalizing the assessments in this county. Mr. Alexander McLean, a member of that Board, was sworn as a witness before the State Board, and he gave in detail and with accuracy the means and methods employed of ascertaining whether the assessments as returned by the assessors were assessed at the constitutional standard of "true value" or at a less percentage, and at what percentage, the means taken to verify their conclusions and the results arrived at, together with the action taken by that Board in the premises.

The State Board of Taxation takes pleasure in stating that if the work of this Board is prosecuted from year to year along the lines testified to by Mr. McLean, with the same intelligent methods, fullness of detail and accuracy, accompanied by firm and impartial support from the members of that Board, inequality in the assessments in the county of Hudson will disappear.

The State Board of Taxation found, on the facts presented to it and by a personal inspection and view of some of the properties in each municipality, that the action of the County Board of Equalization—imposing five per cent. on the city of Hoboken, so that the valuations were increased from \$23,570,660 to \$24,749,193, on which the county and State school tax should be raised—did not do the city of Hoboken an injustice and this Board dismissed the Appeal, being an increase in the ratables of the city of Hoboken of \$1,178,533, which will be observed is an increase of five per cent. only on the amount of the ratables as returned by the assessor of the city of Hoboken, which, in turn, was estimated to be at a percentage less than "true value" and not an increase of five per cent., based on what the sum total of the "true value" of all the ratables in the city of Hoboken would be equal to.

The increase in value of the ratables upon that returned by the assessors by the County Board, since its creation to the present year, is as follows :

## STATE BOARD OF TAXATION.

1876-77—North Bergen.....	June 29, 1876 .....	15 per cent.
“ West Hoboken.....	“ “ .....	15 “
“ Weehawken.....	June 27, 1877.....	6 “
1877-78—North Bergen.....	July 3, 1877.....	10 “
“ West Hoboken.....	“ “ .....	25 “
“ Town of Union.....	“ “ .....	5 “
“ Weehawken.....	“ “ .....	6 “
“ Harrison.....	“ “ .....	9½ “
1878-79—Hoboken.....	“ 1878 .....	1 “
“ North Bergen.....	“ “ .....	5 “
“ West Hoboken.....	“ “ .....	20 “
“ Town of Union.....	“ “ .....	4 “
“ Weehawken.....	“ “ .....	5 “
“ Harrison.....	“ “ .....	9 “
1889-90—Hoboken.....	August 7, 1889.....	5 “
“ Harrison.....	“ “ .....	20 “
1891-92—Bayonne.....	“ 3, 1891.....	5 “
“ North Bergen.....	“ “ .....	5 “
“ West Hoboken.....	“ “ .....	15 “
“ Town of Union.....	“ “ .....	10 “
“ Union Township.....	“ “ .....	10 “
“ Kearny.....	“ “ .....	50 “
1894-95—Bayonne.....	1894.....	2 “
“ Hoboken.....	“ “ .....	5 “
“ North Bergen.....	“ “ .....	10 “
“ West Hoboken.....	“ “ .....	10 “
“ Union Township.....	“ “ .....	10 “
“ Town of Union.....	“ “ .....	20 “
“ Weehawken.....	“ “ .....	10 “
“ Guttenberg.....	“ “ .....	20 “

## IMPORTANT CASES BEFORE THE BOARD SINCE THE LAST REPORT.

A case of wide public interest before the Board was that of the Passaic Water Company, referred to in the last annual report at page 19, where the briefs of the respective counsel are printed in full. This case involved the principle whether the Legislature had authorized the taxation of the *franchise* of corporations by the local or municipal authorities for local purposes. This point was reserved by the State Board of Taxation for the purpose of having it passed upon by the Supreme Court. It will be observed that the principle therein involved is not the abstract one, whether or not *franchises* are property, or whether the Legislature has the power to tax such property, but whether the Legislature has *actually* authorized the local authorities to tax the franchises of corporations. The first questions have

been answered in the affirmative not only by the United States Supreme Court, in the case of State Railroad Tax Cases, 92 U. S. 575, and other cases in the same court as well as in the State courts, viz., that the Legislature has the power and has authorized the taxation of the *franchises* of railroad corporations under the act of 1884, creating the State Board of Assessors, as may be seen from the case in our Court of Errors and Appeals, reported in 19 Vroom 283.

But in the Passaic Water Company the Supreme Court held, the opinion being delivered by Mr. Justice Dixon, that the mere *franchises* of corporations are not taxable under the Tax act of 1866 (*Rev.*, p. 1150), or section 105 of the Corporation act (*Rev.*, p. 196; *Sup. Rev.*, p. 170), and the assessment of \$500,000 assessed by the assessors of the city of Paterson against the Passaic Water Company for the year 1894 was accordingly set aside by the Supreme Court as null and void. This case, having been promulgated so recently, and being of such general application throughout the State, the opinion of Mr. Justice Dixon is here given in full for the information and guidance of assessors throughout the State and citizens interested in the subject.

NEW JERSEY SUPREME COURT,  
February Term, 1894.

STATE (THE PASSAIC WATER COMPANY,	}	<i>Certiorari.</i>
<i>Prosecutor,</i>		
<i>vs.</i>		
THE MAYOR AND ALDERMEN OF THE CITY OF PATERSON.		

The mere franchises of corporations are not taxable under the Tax Act of 1866 (*Rev.*, p. 1150), on Section 105 of the Corporation Act (*Rev.*, p. 196; *Rev.*, *Supp.* p. 170).

Argued February term, 1894, before Justices Abbett and Dixon, on the following statement of facts, by

Mr. Griggs for Prosecutor,  
Mr. Simonton for Defendant.

FIRST—The Commissioners of Assessment of Taxes of the city of Paterson, in the course of their duties in rating for taxation real and personal property

2 Tax



of the city of Paterson for the year eighteen hundred and ninety-three, made an assessment upon all the taxable real estate of the Passaic Water Company, situate in said city, and in addition thereto did rate and assess the water pipes and street hydrants of the prosecutor which were laid under the surface of the streets of said city, or erected and maintained along said streets, and did also rate and value the corporate franchise of the said Company, and did make an assessment upon said valuation in one assessment termed "Specials," said valuation of water pipes, hydrants and corporate franchise being the sum of five hundred thousand dollars, and said assessment being in the form indicated upon the tax bill hereto annexed, which shall be taken as a part of this return.

SECOND—That the true taxable value of said water pipes and hydrants was two hundred and eighty thousand dollars, and the valuation upon said franchise was two hundred and twenty thousand dollars, which said sums together made up the said valuation of five hundred thousand dollars.

THIRD—The Passaic Water Company is a corporation of this State, formed pursuant to the provisions of an act of the Legislature, entitled, "An Act to Incorporate the Passaic Water Company," approved February 13th, 1849, which said act and the several supplements thereto as printed in the pamphlet laws of this State shall be deemed a part of this state of the case without further citation.

FOURTH—The proceedings of the Commissioners of Assessment of the city of Paterson, in the making of the said assessment shall be deemed and taken to have been regular as to time and method of procedure provided by law.

FIFTH—The questions raised by the Prosecutor in objection to the tax relate only to the validity of the tax upon the valuation of two hundred and twenty thousand dollars upon the corporate franchise of the Prosecutor. The value of said franchise is not in question as excessive.

The opinion of the Court was delivered by Dixon, J.

The question presented in this case is, whether our general laws authorize municipalities to levy taxes upon mere corporate franchises.

That such franchises are taxable as property is settled by the judgment in *State Board of Assessors v. Central Railroad Company*, 19 Vroom 146; but whether they are included among the subjects of municipal taxation, is another question, dependent upon the proper construction of the laws delegating the taxing power to municipal bodies.

The defendant in support of the present tax, first invokes the act of 1866 (*Rev.*, p. 1150), the second section of which enacts that all real and personal estate, whether owned by individuals or corporations, shall be liable to taxation.

The form of expression adopted in this enactment suggests, I think, that it was designed to reach only those species of property which were usually owned both by individuals and by corporations, and that other species, such as offices, which are owned by individuals almost

exclusively, and franchises, which are owned by corporations almost exclusively, were not within the purview of the law. This suggestion is strengthened by the third section, which declares: that the term "real estate" shall be construed to include all lands, all water-power thereon or appurtenant thereto, and all buildings and erections thereon or affixed to the same, trees and underwood growing thereon, and all mines, quarries, peat and marl beds, and all fisheries; and that the term "personal estate" shall be construed to include goods and chattels of every description, including steamboats and other vessels, money, debts due or owing from solvent debtors, \* \* \* public stocks and stocks in corporations. Every sort of property thus enumerated is commonly owned both by individuals and by corporations.

It seems reasonable also to regard this specification of the kinds of property which are to be included in the terms "real estate" and "personal estate," as a definition of those terms, although that is not strictly required by the words of the act. Such has, I think, been its construction in practice, and such seems to be the force attributed to it in the opinions delivered in this Court, and the Court of Errors, in *Pipe Line Company v. Berry*, 23 Vroom 308, 24 Vroom 212. So construed, corporate franchises are excluded, for among the particulars named there is none under which they can be placed.

Even if this specification be not deemed a strict definition, yet there is a strong probability that if in framing this law the Legislature had intended to render corporate franchises liable to tax, so important an item would have been expressly mentioned in the detailed description of the subjects of taxation. Its omission from the list indicates its exclusion from the scheme.

In our judgment mere corporate franchises are not taxable under this law.

It is further urged that they can be taxed under section 105 of the act concerning corporations (*Rev.*, p. 196; *Rev. Sup.*, p. 170), which provides that the real and personal estate of every corporation shall be taxed the same as the real and personal estate of an individual.

This language, however, corresponds so closely with the phraseology of the act of 1866 in describing the subjects of taxation, as to compel the conclusion that the same subjects were intended by each. Such an interpretation harmonizes with the decision in *Jersey City Gaslight Company v. Jersey City*, 17 Vroom 194, where the general expressions of section 105 were limited by the provisions of the act of 1866.

Our conclusion is, therefore, that the tax on the value of the corporate franchise is illegal, and should be set aside with costs.

On the principles laid down in *People v. Cassity*, 46 N. Y. 46; *Smith v. The Mayor*, 68 N. Y. 552, and *Pipe Line Company v. Berry*, *ubi supra*, it would seem that the prosecutor was possessed, not only of corporate franchises, but also of an estate in the land where its pipes and hydrants were located, and that this estate was assessable as real estate under the act of 1866. But according to the stipulation, we must suppose that an assessment was levied upon the real estate, outside of the \$220,000, which is agreed upon as the value of the franchise. If this supposition be wrong, the parties may be heard on a motion to change the stipulation.

Another case involving a dispute between two counties, viz., Warren and Hunterdon, or more correctly speaking, between two townships of different counties, which was passed upon by the Supreme Court, was that of *The Warren Manufacturing Company v. Frederick A. Dalrymple, Collector of the township of Holland, Hunterdon county*, and *The Warren Manufacturing Company v. David C. Donnelly, Collector of the township of Patacong, Warren county*. The Supreme Court held—

*First. Warren Manufacturing Company v. Warford, Collector*, 8 Vroom 397, followed.

*Second.* The supplement to the Tax Act passed May 11, 1886 (*Rev. Supp. p. 981*), re-enacted March 30, 1892 (*P. L. 1892, p. 378*), is special, and therefore unconstitutional.

*Third.* Raw material necessary for the manufacture of paper, paper in the process of manufacture, and manufactured paper, being visible personal estate, must, under the act of March 19, 1891 (*P. L. 1891, p. 189*), be assessed for taxes in the township, ward or taxing district where the same is found.

With the exception of the second point, the conclusion of the Supreme Court affirmed the conclusion of the State Board of Taxation. The State Board of Taxation followed the act of March 30, 1892 (*P. L. 1892, p. 378*). The Supreme Court declares that act unconstitutional. It is unnecessary to state that it is not within the province of the State Board of Taxation to declare the acts of the Legislature unconstitutional, even though they might so consider them. It is our duty to follow the law as enacted by the Legislature and as con-

strued by the courts. This case, in turn, has been taken by a writ of error to the Court of Errors and Appeals for review.

POWER AFTER DUE INVESTIGATION TO INCREASE ASSESSMENTS  
UNDER THE ACT OF 1894.

As has been stated. the Legislature at its last session passed a supplement to the act creating the State Board of Taxation, by which power was given to the Board "from information or otherwise" that any property has been assessed at a lower rate than is consistent with the purpose of securing uniform and true valuation of property for purpose of taxation, and, "after due investigation to increase the assessment made upon such property," and for that purpose the Board may direct the assessors to make a re-assessment of such property or appoint some other person to make the new assessment of such property, and the assessment so made and affirmed by the Board shall be deemed to be the assessment of such property for the year. The full text of this act may be read in the appendix to this report, or in *P. L. 1894, p. 403*, approved May 17th, 1894.

It will be observed by even a cursory reading of this statute that it is most comprehensive in its terms; that upon first reflection it would hardly seem that the Legislature intended to clothe the State Board of Taxation with such unlimited power and discretion; that, as a practical question in the exercise of this power conferred, it would be a work of unlimited labor, if not an impossible task, for the Board to attempt to supervise and increase all assessments throughout the State wherever it "had reason to believe from information or otherwise" that any property had been assessed at a lower rate than is consistent with the purpose of securing uniform and true valuation of property for the purpose of taxation. Indeed, it is a fact, as has been repeatedly stated in the reports of this Board, and as everybody knows who has given the assessments of property in New Jersey the slightest attention, that there are but few taxing districts in which property is assessed at the constitutional standard of "true value," that the State Board of Taxation has been engaged the past four years in securing *uniform valuations*, even though they have not been at true value; in fact, it was the system by which assessors did assess property in the same taxing district at different rates of percentage, such as thirty, forty, fifty, sixty, seventy per cent. of its true value as accident or personal

influence might dictate the result, which prompted the Legislature to pass the act creating the State Board of Taxation. The Supreme Court having held that unless the property brought before that court for review by *certiorari* was assessed in excess of the true value, the owner had no redress under the law, even though all other property in that taxing district might be assessed at one-half or even one-third of its true value; this process of equalization by the State Board of Taxation has been effected by taking the general average of the assessments in the taxing district where the property is located and squaring the assessment of the property complained of with the general average of the assessments in that taxing district.

Some of the questions suggested by the act of 1894, by which assessments may be increased, are these: "Shall all the assessments in a taxing district be brought to the general average by increasing some and decreasing others?" "Shall they all be brought to the standard of true value?" and if one or the other of these results should be attempted by the State Board of Taxation, does it not seem that the task thus set before the State Board is impossible or impracticable? The details of such a labor would be endless and bewildering. Shall the board start in this pursuit without a complaint or some one aggrieved? And if so, how shall the information necessary for such results be obtained by the State Board of Taxation—from a personal view, by accident or from hearsay? Who is to pay for the expense? Shall all the assessments as made by the assessors be disturbed? And if so, within what time must it be done? Shall taxes be paid and then owners of property find that they have had some of their taxes remitted by reason of too high valuations, and others that additional taxes have been imposed by the State Board of Taxation? The State Board of Taxation has thought that this grant of power to the Board should be construed in a conservative spirit; that uniform assessments should be effected gradually by decreasing and increasing assessments; that notice should be first given to all parties sought to be affected; that such parties should have an opportunity to be heard, and that would be the "due investigation" by which the power given by the Legislature to the Board was intended to be exercised; that the information preceding the "due investigation" need not necessarily come from a formal complaint, but may come from any source which satisfies the Board that a "due investigation" should be instituted.

The State Board of Taxation respectfully suggests and reports to the Legislature that the power thus given to the State Board of Taxation is capable of being made the means of wide public benefit ; that it should be exercised in a conservative spirit and with a cautious discretion ; that it should be further defined and circumscribed by the Legislature, and that some specific means and methods should be provided for the exercise of this power other than what is contained in the general act granting the power.

A case of importance under this act arose the past year in the county of Sussex, the County Board of that county, at its annual meeting, being dissatisfied with certain assessments as levied by the assessor of Hardyston township, Mr. Horace E. Rude, in that township, against the property of The Sterling Zinc and Iron Company ; The Lehigh Zinc and Iron Company ; The New Jersey Zinc and Iron Company, of their property located in that township for the year 1894, and being unable to agree among themselves, appointed a committee to lay these assessments before the State Board of Taxation, which they did by a resolution.

The State Board of Taxation considered that from this committee and the resolution of the County Board of Sussex county that it " had reason to believe " from such information, that such property might have been assessed at a lower rate than was consistent with the purpose of securing uniform and true valuation in that township and county. The Board appointed September 25th, 1894, at the court house in the town of Newton, when the Board would hear any facts or statements that might be alleged for or against these assessments. The assessor and the parties sought to be affected were notified of this intended meeting ; such meeting was held at that time ; the assessor, Mr. Horace E. Rude ; the committee of the County Board of Assessors, Messrs. Charles D. Thompson, John E. Emery, Thomas Kays, Charles E. Roe, attorneys, representing the said companies and the committee of the County Board, appeared before the State Board of Taxation and made objections and urged reasons for and against the power of the Board to proceed in the premises under this statute. The State Board of Taxation decided that it had power to proceed, and in the performance of its duty under this statute, it was necessary to proceed, and with that end and purpose in view directed the assessor, Mr. Horace E. Rude, to make a re-assessment of said properties, according to the rule prescribed in the said order, and file the schedule of such

re-assessment with the State Board of Taxation within ten days from its date, which was done, after which the Board directed that on the 25th of October, 1894, the Board should personally view and inspect said properties, and give all parties in interest an opportunity to be heard and produce evidence before the State Board of Taxation at a meeting to be held at Newton on Thursday, October 25th, 1894, at ten o'clock, after which the Board took time to consider the same, and decided on November 8th, 1894, to confirm the assessments of The Sterling Zinc and Iron Company and The New Jersey Zinc and Iron Company, as made, and to impose an increase in value of twenty-five thousand dollars (\$25,000) on the property of The Lehigh Zinc and Iron Company, located in that township, as being just.

Copies of the orders made in this case are hereto annexed for detailed information concerning those assessments.

STATE OF NEW JERSEY,  
THE STATE BOARD OF TAXATION.

<p>IN THE MATTER OF THE ASSESSMENTS OF HARDYSTON AND SPARTA TOWNSHIPS, IN THE COUNTY OF SUSSEX, FOR THE YEAR EIGHTEEN HUNDRED AND NINETY FOUR.</p>	<p style="font-size: 3em;">}</p>	<p><i>Order for Re-assessment.</i></p>
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It appearing to the State Board of Taxation that dissatisfaction exists with the assessments as made, levied and returned to the County Board of Assessors, in the County of Sussex, by the Assessors of the townships of Hardyston and Sparta, in said county, against the New Jersey Zinc and Iron Company, The Sterling Zinc and Iron Company, The Passaic Zinc and Iron Company, and The Lehigh Zinc and Iron Company, of their property, real and personal, located in said townships, subject to taxation for the year eighteen hundred and ninety-four.

And it further appearing that the State Board of Taxation, under the act of the Legislature entitled "A General Act Concerning Taxes," approved March 19th, 1891, and the supplements thereto, has power to direct the Assessors to make a re-assessment of said property, and after hearing the arguments of John E. Emery, Charles D. Thompson, Thomas D. Kays and Charles J. Roe, attorneys, appearing before the said Board and arguing for and against the mak-

ing of such order for a re-assessment of said properties, it is on this second day of October, A. D. eighteen hundred and ninety-four, ordered and decreed, by the State Board of Taxation, that the said Assessoas of Hardyston and Sparta townships, in the county of Sussex, make a re-assessment of said properties by filing with this Board, within ten days from the service upon them of this order, a schedule of the property and its true value, both real and personal, of said companies located in their respective townships, and the amounts assessed against them, each of them respectively, for the year 1894; that in making said schedule of the said property, real and personal, the said Assessors observe the following rule and specify particularly, first, the number of acres of land held or owned by each of said companies in their respective townships, specifying the nature of such lands, whether meadow, arable, woodland, or mineral lands, and the number of acres of each kind and the amount of such assessment of each kind of land; second, the improvements of said land, specifying the nature of such improvements, such as buildings, mines, quarries, machinery, furnaces, and any other improvements, and the value and the amount of such assessments; third, the personal property, its nature, and the amount assessed against each company for such personal property; fourth, whether other property in said township has been assessed for the year 1894 at its true value or a percentage of such value, and if so, at what percentage.

It is further ordered, that after such schedule is filed with this Board, that the said Board of Taxation personally view and inspect said properties, and fix a day and time and place at which all persons in interest may be heard and produce such evidence as they may desire before the said State Board of Taxation.

And it is further ordered, that a copy of this order be served on the Assessors of Hardyston and Sparta townships, in the county of Sussex, on John E. Emory, of Newark; Charles D. Thompson, of Jersey City; Thomas Kays and Charles Roe, of Newton, within three days from this date.

THEODORE P. HOPLER,  
ALBERT H. SLAPE, *President*,  
HENRY J. WEST,  
CHAS. C. BLACK,

*State Board of Taxation.*

Attest:

THOMAS B. USHER,  
*Clerk.*



STATE OF NEW JERSEY,  
THE STATE BOARD OF TAXATION.

IN THE MATTER OF THE ASSESSMENTS OF  
HARDYSTON AND SPARTA TOWNSHIPS, IN  
THE COUNTY OF SUSSEX, FOR THE YEAR  
EIGHTEEN HUNDRED AND NINETY-FOUR. } *Order for Personal View and Hearing.*

Upon reading and filing the schedules of re-assessment made by the assessors of said townships in the above stated matter bearing date the fifteenth day of October, A. D. eighteen hundred and ninety-four, made in pursuance of the order for a re-assessment bearing date the second day of October, A. D., eighteen hundred and ninety-four, as ordered by the said State Board of Taxation.

It is on this sixteenth day of October, A. D. eighteen hundred and ninety-four, in pursuance of said rule, ordered that the State Board of Taxation personally view and inspect the property of the New Jersey Zinc and Iron Company, The Sterling Zinc and Iron Company, The Passaic Zinc and Iron Company, and The Lehigh Zinc and Iron Company, located in the townships of Hardyston and Sparta, Sussex county, on Wednesday, the twenty-fourth day of October next, and it is further ordered, that a meeting of the State Board of Taxation be held at the Court House, in the town of Newton, in the county of Sussex, on Thursday, the twenty-fifth day of October, at ten o'clock in the forenoon of that day, A. D., eighteen hundred and ninety-four, to hear by way of appeal or otherwise, whatever may be affirmed or objected to in relation to the said assessments, schedules and re-assessments for taxes for the year 1894 against said companies, and that said parties in interest have leave to produce such evidence before the said State Board of Taxation at that time as they may desire.

And it is further ordered, that a copy of this order within four days from the date hereof be served by the Secretary of this Board upon Horace E. Rude, Assessor of Hardyston township; Charles Halsey, Assessor of Sparta township; John E. Emory, of Newark; Charles D. Thompson, of Jersey City; Thomas Kays and Charles Roe, of Newton. Attorneys appearing for and against the making

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of the order of re-assessment as appeared by the order of this Board dated on the second day of October, A. D., 1894.

ALBERT H. SLAPE, *President.*  
THEODORE P. HOPLER,  
HENRY J. WEST,  
CHARLES C. BLACK,  
*State Board of Taxation*

Attest:

THOMAS B. USHER,  
*Clerk.*

*To the Members of the State Board of Taxation:*

I send you statement or re-assessment of the two companies, Passaic Zinc Company and the New Jersey Zinc and Iron Company, in Sparta township, for the year 1894:

*Passaic Zinc Company.*

	<i>Real.</i>	<i>Personal.</i>
1 tract wood-lot, Mountain Tract, 60 acres, at \$500 per acre.....	\$300 00	
1 lot, 8 acres, called the "Forge Tract," three tenant houses on it.....	1,200 00	
16-acre tract, at \$30 per acre.....	240 00	
4 acres dumping-ground, or refuse from mine, \$15.....	60 00	
Balance has the Superintendent's house and three other dwelling-houses.....	3,500 00	
1 wagon-house and stable.....	200 00	
1 brick building, 60x150 feet, containing the engines, compressor, &c, at the mines.....	7,000 00	
2 engines, compressor, 1 pump.....		\$4,000 00
2 boilers.....		1,000 00
6,000 tons of ore on bank, at \$3 per ton.....		18,000 00
Mine in operation.....	64,500 00	
	<hr/>	<hr/>
	\$77,000 00	\$23,000 00
Personal.....	23,000 00	
	<hr/>	
Total valuation... ..	\$100,000 00	

*Re-assessment of the New Jersey Zinc and Iron Company in Sparta Township.*

	<i>Real.</i>	<i>Personal.</i>
1 tract, 50 acres, Mountain Tract, \$5 per acre.....	\$300 00	
1 tract, 4 acres, dumping ground, \$25 .....	100 00	
2 buildings at mines (wooden); one of the buildings contains engine and machinery, &c.....	1,000 00	
5 acres on which the mines are located.....	100,000 00	

## STATE BOARD OF TAXATION.

15 tons of ore on bank, \$3 per ton .....		\$45,000 00
1 engine .....		1,500 00
1 compressor .....		800 00
1 boiler .....		500 00
1 pump .....		800 00
	\$101,400 00	\$48,600 00
Personal .....	48,600 00	
Total valuation .....	\$150,000 00	

Both of which I submit to your examination.

CHARLES HALSEY,  
Assessor of Sparta Township for the year 1894.

*To the State Board of Taxation of the State of New Jersey :*

GENTLEMEN—In compliance your order and decree bearing date October 2d, 1894, received October 5th inst., I, Horace E. Rude, Assessor of Hardyston, have re assessed the properties of the New Jersey Zinc and Iron Company, the Sterling Iron and Zinc Company and the Lehigh Zinc and Iron Company, real and personal, situate in said township of Hardyston, for the year A.D. 1894, as follows :

<i>First—</i>		
The New Jersey Zinc & Iron Company, Kemble farm, 102 acres....	\$2,500 00	
Bigelow farm not including improvements .....	2,500 00	
Zinc mine on said farm .....	144,000 00	
Personal property .....	1,000 00	
Total .....	\$150,000 00	

Said Kemble farm is located about a mile southwest from Franklin Furnace, and contains 102 acres. About 62 acres of swamp, pasture and brushwood lands, valued at \$10 per acre .....		
	\$620 00	
And about 40 acres arable, farm and meadow lands valued at \$22 per acre .....	880 00	
	\$1,500 00	

The improvements consist of an old dwelling-house valued at .....	\$500 00	
A small barn valued at .....	400 00	
An old wagon-house valued at .....	100 00	
Total .....	\$2,500 00	

The Bigelow farm contains about 130 acres, on which are Mine Hill and the mine of the New Jersey Zinc and Iron Company.		
About 50 acres of this farm is rough, untillable land, valued at \$15 per acre .....		
	\$750 00	
About 15 acres are unreclaimed land, valued at \$10 per acre .....	150 00	

## STATE BOARD OF TAXATION.

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And about 20 acres of meadow land, valued at \$30 per acre .....	600 00
Also about 45 acres of rough land, valued at.....	1,000 00
<b>Total .....</b>	<b>\$2,500 00</b>

On Mine Hill on this farm is located an open zinc mine known as the Taylor Mine. This mine is in the possession and occupation of the New Jersey Zinc and Iron Company, from which mine the company have been and now are mining and removing zinc ore.

The improvements on the Bigelow farm consist of the mine, two stone tenant houses and small barn connected therewith, also an old building at the southwesterly portion of Mine Hill, in which are located two steam boilers and an air compressor; and at the Taylor Mine is a building covered with rough hemlock boards, in which is located a hoisting engine; also a small stable and blacksmith shop of rough lumber, altogether constituting the

Plant of the New Jersey Zinc and Iron Company, valued at.....	\$144,000 00
And personal property consisting of 2 mules, 5 ore cars and mining tools, valued .....	1,000 00
	<b>\$145,000 00</b>

The itemized valuation of said plant is as follows:

Zinc mine .....	\$140,000 00
Two tenant houses and barn.....	2,000 00
Building at southwest of Mine Hill.....	300 00
Old building at the mine.....	100 00
Boiler and air compressor .....	1,100 00
Hoisting engine at the mine.....	300 00
Stable .....	150 00
Shop .....	50 00
Personal property named above .....	1,000 00
	<b>\$145,000 00</b>

Kemble farm or lands.....	2,500 00
Bigelow lands.....	2,500 00
<b>Total.....</b>	<b>\$150,000 00</b>

*Second—*

The Sterling Iron and Zinc Company, viz.:

Farm and mountain land, 215 acres.....	6,500 00
Personal property on farm.....	200 00
Hotel and tenant houses.....	10,000 00
Personal property.....	1,000 00
Mining plant.....	9,000 00
	<b>\$26,700 00</b>
Less mortgages deducted.....	9,000 00
	<b>\$17,700 00</b>

These lands are known as the "Mable Farm," and consist of about 109 acres of arable land, valued at \$38.62 per acre.....			\$4,210 00
About 20 acres meadow land, valued at \$50 per acre.....			1,000 00
Also about 86 acres of mountain, swamp and broken lands, valued at \$15 per acre.....			1,290 00
One-half of dairy .....			200 00
			<hr/>
			\$6,700 00
House, barn and old wagon-house are included in the above "Mable Farm." There are also 26 acres of land at the "Green Spot," on which are a hotel and stables valued at.....			\$5,000 00
Four single tenant houses.....			2,000 00
Two double tenant houses.....			1,800 00
Tenant house of foreman.....			1,000 00
Uncultivated brush land.....			200 00
			<hr/>
			10,000 00
Buildings and machinery at Parker Shaft, valued at.....			9,000 00
Personal property.....			1,000 00
			<hr/>
			\$26,700 00
Less mortgage indebtedness.....			9,000 00
			<hr/>
			\$17,700 00

*Third—*

The Lehigh Zinc and Iron Company.

This company occupies about four acres of ground under royalty lease, used as dumping ground and for mining purposes, which, together with the so-called "Trotter Mine," and appliances thereto attached, are valued at.....			58,000 00
Personal property, mining tools and movable fixtures, are valued at,			2,000 00
			<hr/>
Total.....			\$60,000 00

This company occupies about four acres of land, on which there is an open mine known as the "Trotter Mine," now in the possession and occupation of the Lehigh Zinc and Iron Company (paying royalty to Trotter). Situated on these premises are a boiler-house, valued at.....			\$500 00
An engine-house, valued at.....			300 00
A shop, valued at.....			150 00
An office, valued at.....			50 00
A steam hoisting engine, valued at.....			1,000 00
Two boilers, valued at.....			1,600 00
An air compressor, valued at.....			400 00
A zinc mine, valued at.....			54,000 00
Personal property, valued at.....			2,000 00
			<hr/>
			\$60,000 00

In answer to your inquiry in division 4, of Order and Decree, as to whether "other property in said township has been assessed for the

year 1894 at its true value, or at a percentage of such value," it may be stated that, except in the assessment of money and its equivalents, it has not been customary in the townships of this county to assess property higher than approximately at its true value, as distinguished from its maximum value.

In making the foregoing assessments, it has been my endeavor to comply with your Order and Decree.

All of which is respectfully submitted to your honorable Board.

HORACE E. RUDE,  
*Assessor of Hardyston Township,  
Sussex County, N. J.*

Dated October 10th, 1894.

STATE OF NEW JERSEY.  
THE STATE BOARD OF TAXATION.

IN THE MATTER OF THE ASSESSMENTS OF HARDYSTON TOWNSHIP, IN THE COUNTY OF SUSSEX, FOR THE YEAR EIGHTEEN HUNDRED AND NINETY- FOUR (1894).	}	<i>Order Confirming and In- creasing Assessments.</i>
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The State Board of Education, by an order bearing date of the second day of October, eighteen hundred and ninety-four (1894), under and by virtue of an act of the Legislature of New Jersey entitled "A general act concerning taxes," approved March nineteenth, one thousand eight hundred and ninety-one, and the supplements thereto, ordered and decreed that the Assessor of Hardyston township, in the county of Sussex, make a re-assessment of the real and personal property of the New Jersey Zinc and Iron Company, the Sterling Zinc and Iron Company and the Lehigh Zinc and Iron Company, located in said township and county, within ten days from the date of service upon him of such an order, by filing a schedule of such property and its true value with the State Board of Taxation, according to the rule promulgated in said order, and such schedule of re-assessment as made by the said Assessor having been made and filed with the State Board of Taxation on the fifteenth day of October last passed, made in pursuance of the said order for re-assessment, bearing date of the second day of October last passed, and the said State Board of Taxation hav-

ing, by an order bearing the date of the sixteenth day of October last past, after reading and filing the said schedules of re-assessment, ordered that the State Board of Taxation personally view and inspect the property of the New Jersey Zinc and Iron Company, the Sterling Zinc and Iron Company and the Lehigh Zinc and Iron Company, located in the township of Hardyston, Sussex county, on the twenty-fourth day of October last past, and in said order it is further ordered that a meeting of the said State Board of Taxation be held at the Court House, in the town of Newton, in the county of Sussex, on Thursday, the twenty-fifth day of October last past, at ten o'clock in the forenoon of that day, to hear by way of appeal or otherwise whatever may be affirmed or objected to in relation to said assessments, schedule and re-assessments for taxes for the year eighteen hundred and ninety-four (1894) against said companies.

And it further appearing that the said State Board of Taxation did, on the twenty-fourth day of October last past, personally view and inspect said property, and did, on the twenty-fifth day of October last past, hold such meeting at the time and place therein mentioned according to the order so made, and it further appearing to the said Board that the order so made having been first served as therein provided, and proof of such service having been made to the satisfaction of the said Board, and it further appearing that at the meeting of said Board, held at Newton, on the twenty-fifth day of October last past, in pursuance of said order, that Charles D. Thompson, attorney, representing The Sterling Zinc and Iron Company and The Lehigh Zinc and Iron Company, and Thomas N. McCarter, attorney, representing the New Jersey Zinc and Iron Company, were heard by said Board at such meeting, and given an opportunity to be heard, and given such evidence as they desired before said Board, and evidence having been produced at such meeting concerning the true value of such properties.

And the said State Board of Taxation having personally viewed and inspected such property, in accordance with the said order, and having considered the evidence produced before said Board and the arguments of the attorneys appearing before said Board at said time;

It is, on this eighth day of November, eighteen hundred and ninety-four (1894), ordered, adjudged and decreed by the said State Board of Taxation, under and by virtue of the statutes in such case made and provided, that the re-assessments and schedules of the property of The

Sterling Zinc and Iron Company and The New Jersey Zinc and Iron Company, of their property, located in the township of Hardyston, in the county of Sussex, for assessment of taxes for the year eighteen hundred and ninety-four (1894), are in all things confirmed. And that the assessment of the property of The Lehigh Zinc and Iron Company, of its property located in Hardyston township, in the county of Sussex, for the year eighteen hundred and ninety-four (1894), of sixty thousand dollars (\$60,000.00), as appears by said schedule and re-assessment, be increased to the sum of eighty-five thousand dollars (\$85,000.00) for taxation for the year eighteen hundred and ninety-four (1894).

And it is further ordered that this order be certified to the Collector of Hardyston township, county of Sussex, within five days from this date, and it is further ordered that a copy of this order be served within five days upon Charles D. Thompson, attorney for The Sterling Zinc and Iron Company and The Lehigh Zinc and Iron Company, and Thomas N. McCarter, attorney for the New Jersey Zinc and Iron Company, Horace E. Rude, Assessor of Hardyston township.

ALBERT H. SLAPE, *President*,  
THEO. P. HOPLER,  
HENRY J. WEST,  
CHAS. C. BLACK,

Attest:

*State Board of Taxation.*

THOS. B. USHER, *Clerk.*

The two cases, viz., The Passaic Zinc and Iron Company and The New Jersey Zinc and Iron Company, of their property located in Sparta township, as assessed by the Assessor, Mr. Charles Halsey, as shown by the within schedule for the year, 1894. An appeal has been filed by those two companies with the Board, asking a reduction in those assessments on the ground that the assessments are in excess of the "true value" of the property located or owned by them in that township. These cases at the writing of this report are undisposed of by the Board.

The schedules of re-assessments and the order confirming and increasing the re-assessment against one company requires a word of explanation on one point, viz.: "Zinc mine on said farm," assessed at \$144,000; "mining plant," assessed at \$9,000; "zinc mine," assessed at \$54,000, it will be observed that in the assessing of the land, houses,



buildings, shops, offices, boilers, machinery, &c., there was no difficulty in placing an approximately accurate value upon the same, either by the Assessor, Mr. Horace E. Rude, or by the State Board of Taxation, after a personal view and inspection of such property, by practical common-sense rules, which will square with substantial justice the values placed upon this class of property mentioned in the schedules, will be found to be reasonably exact; but on the other items mentioned, the Board met with grave difficulties, and a moment's reflection will convince anyone with or without experience, the nature of such difficulties. The problem stripped of all verbiage is this, what is ore hidden in the earth, that can not be seen or measured by any known appliances, worth for the purpose of taxation, or what will such ore so hidden in the earth and undetermined exchange for in cash? The *X* or unknown quantity in the equation is, how much ore there is hidden in the earth, and how is that question to be determined with accuracy? The companies in some cases not owning the fee in the land, but pay a royalty on the ore taken out, of course, it is quite easy to guess the amount of such ore from ascertained or given data, but no two men will guess the same result, and it is quite natural to assume that the companies would not invest such large sums of money as they have there invested except upon some reasonable data indicating that the income or amount of ore found will justify such expenditure, yet this at best is a treacherous road, not only for the companies to pursue, but still more so for the State's officers to found judgments and decisions of value upon. The State Board after viewing these properties and going down in the mines could not reach any satisfactory conclusion, or determine the value of such minerals. Testimony was produced before the Board showing among other things the amount or number of tons taken out of each mine per year and its value on the banks. This is easily ascertained; it is the basis on which the royalties are paid, and under our statutes it would seem to be an important element from which a just valuation can be based on those points. This method would seem to be fair to the companies, as they would pay on a valuation that can be computed with mathematical accuracy and not on unknown quantities. It would also seem to be just to the taxing districts, as a tax will be paid from year to year on all ore actually taken out of the ground. To illustrate, if the value of the ore in the earth is three dollars per ton and there is one million of tons of such ore, the value would be three millions of dollars, and

if one hundred thousand tons of ore was taken out each year, the assessment should be reduced accordingly, if the price remained the same until the mine was exhausted or became worthless. On the other hand, if the value is made on the out-put and one hundred thousand tons of ore are taken out per year and the price is the same, the value would be three hundred thousand dollars each year, and as long as there was any ore taken out, much or little. Upon investigation for legislation upon this subject by our sister States, where mines of various kinds are located, we have found that the legislation for the purpose of assessing this class of property is based upon the principle of valuing the out-put as the only practical method of dealing with this class of property.

Thus the laws of Minnesota (*Laws 1881, Exc. Sess. C. 54. Sec. 1*), provide that all companies carrying on the business of mining in that State, "in lieu of all the taxes or assessments upon the capital stock, personal property, income and real estate of such corporation, in or upon which real estate such business of mining may be carried on, or which real estate is connected therewith and set apart for such business, the following amounts, that is to say, on and for each ton of copper, fifty cents; on and for each ton of iron ore mined and shipped or disposed of, one cent for each ton; and for each ton of coal, the sum of one cent per ton; each ton to be estimated as containing two thousand two hundred and forty pounds; one-half of such payments to be credited to the general fund of the State, and the other half credited to the county or counties in which such mines are located."

This statute is similar to many others in the different States, and is cited here for the purpose of showing the *principle* on which the different States have proceeded to value and assess this class of property.

The ores and minerals found in Hardyston township, Sussex county, are valuable.

"Willemite," "Franklinite," "Calcite." The Willemite is used as ore for the manufacture of metallic zinc or spelter, the Franklinite is used for the manufacture of oxide of zinc. The spelter, generally speaking, is used and enters into the manufacture of all kinds of fine castings, such as stands for lamps, gas fixtures, and is mixed with copper to make brass from which metallic cartridges are made for the government Winchester rifles, &c. It also enters into the composition of the propellers for large ocean-going steamers, war vessels, &c. The oxide of zinc is

used for coloring india rubber white for painting and in mixed paints of all light colors. Spiegel-eisen is also produced, which is an alloy of iron and manganese, which in turn is used in converting iron into steel in the Bessemer process. The procedure, method and work of the Board have been given at some length in this case for the purpose of illustrating the practical work of the State Board of Taxation, and to show some of the problems that are continually arising, to be solved in the performance of the duty imposed by the statute, under which the State Board of Taxation was created, and for the further purpose of calling the attention of the Legislature sharply to this subject, which is of interest to an entire county of the State, and if any better or wiser method can be devised by the Legislature from that pursued by the State Board of Taxation for valuing this and property of like characteristics, to have it embodied in a legislative enactment for the guidance of the State Board of Taxation, and the Assessors of those townships.

#### GENERAL CONCLUSIONS.

It may be observed that the State Board of Taxation has passed upon the last year many interesting and important questions of taxation, other than those referred to in detail, involving questions of law and the valuation of many classes of property, such as bank stock, farm land and houses, hotels, apartment houses, buildings and machinery used for the purpose of manufacture, mineral lands, wild lands, suburban lands cut into lots, meadow lands, wood lands, vessel property, cranberry bogs, personal property, visible and invisible, so-called, such as household goods, machinery, book accounts, stocks, bonds and other evidences of debt. Sometimes the question is as to their value simply; at others, the question may be what rule of law or statute is to be applied, or in what taxing district the property is to be assessed under the statute; deductions for debt; under what circumstances and from what property deductions may be allowed; exemptions from taxation; when and what facts will justify an exemption—in fact, it would be entirely safe to say that the duties imposed upon the State Board of Taxation have involved, and continuously do involve the solution of questions not only of law running all through the laws of taxation in force in New Jersey, as well as questions affecting all the kinds and classes of property to be found in the State,

as well as the adjustment of the County and State school tax, so-called, between the various taxing districts of the counties. With its endless, bewildering and perplexing details, the work of the Board is continually increasing, and the experience of the members is broadening and deepening from year to year; the correspondence from the Assessors and citizens is voluminous and often perplexing, involving questions and answers on almost every conceivable point in the law of taxation and the value of property. By such correspondence and the distribution of the annual report made to the Legislature much useful information is collated and distributed to the Assessors and the general public, all of which is tending toward one result, viz., the more rigid enforcement of the law; more accurate, careful and diligent work on the part of the Assessors, and the general equalization of values in the several counties of the State. It is not too much to say that some beneficial results have been accomplished through the act by which the State Board of Taxation was created, not only in allaying the dissatisfaction of taxpayers with the assessments by providing a remedy and tribunal by which their grievances can be adjusted, but in increasing and enlarging the sum total of the ratables throughout the States.

It may be proper to state in this connection that the only adverse criticism of the act creating the State Board of Taxation has emanated from some of the municipalities, which was prompted by decisions made by the Board reducing individual assessments as made by the local Assessors in those municipalities, and such criticism has been based upon the ground that it was an interference with "home rule," so called by a State tribunal, so far as the action of the Board was wrong or unwarranted by the facts. The criticism of course is just, but the principle on which it was based is unsound, viz., an interference with local matters by a State tribunal, because the State would be derelict in its duty to leave its citizens without a remedy for their grievances, and if carried to its logical conclusion, the Supreme Court, or other tribunal, should not interfere with the local Assessors in their judgment and actions, which is absurd. While the criticism has been based upon that principle, in order to cover the real motive for such criticism, which was and is in fact prompted by dislike on the part of local Assessors in some communities, who are utterly unfit to discharge the responsible duties of an Assessor, from having their actions interfered with, when shown to have been prompted by ignorance,

carelessness, indifference, or personal or political prejudice. So far as the criticism is prompted by such motives, it is without influence upon the members of the State Board of Taxation in the discharge of its duties. And if the municipalities desire not to have their local Assessors interfered with, or the individual assessments decreased where injustice is shown to exist, such Assessors must equalize the individual assessments of that taxing district. The time has gone by in New Jersey when the citizens will permit Assessors to assess one person's property at one percentage of value and another at double or treble such percentage. If the remedy is not supplied by the State Board of Taxation, the Legislature will be called upon to devise a remedy through some other channel for such acts of injustice on the part of Assessors.

*Notice from the State Board of Taxation to the Assessors, to Equalize Assessments.*

The State Board of Taxation, after a careful study of the tax laws in New Jersey, is convinced that the most effective and practical way to enforce the tax laws of the State and equalize the assessments, is to bring the State Board of Taxation and the Assessors throughout the State into personal, intimate and friendly relationship; to supervise, aid and encourage the Assessors, as far as is practical, at the time and before the assessments are actually made. It was with this object in view that a meeting of the State Board of Taxation was held in every county of the State during the first six months after the act was passed which created the State Board of Taxation, for consultation with the Assessors, and since then, other meetings have been held with individual Assessors at various times. The past year a notice, a copy of which is hereby annexed, was on the day of its date mailed to every Assessor in the State, calling attention to the importance of equalizing the assessments, the rules adopted by this board regulating the assessments, and suggesting that information would be supplied to the Assessors upon application to the State Board of Taxation.

STATE BOARD OF TAXATION. }  
TRENTON, N. J., June 25th, 1894 }

DEAR SIR—The State Board of Taxation desires to call the attention of the assessors to the fact that many appeals and complaints have been filed with the State Board of Taxation the past year, in which the equalization of

assessments and valuation of property for taxation has been asked by this Board. This being the time designated by the statute for the Assessors to make the valuation of property for the year 1894, the State Board of Taxation request the Assessors in the various taxing districts to give especial care to equalizing the assessments and valuation of property, so that the total valuations of the various taxing districts in which the tax rate is fixed may not be unnecessarily disturbed, on appeals to this Board, by property-owners complaining of unequal assessments and valuations by the Assessors in the first instance. The State Board of Taxation also directs your attention to the rules adopted by this Board regulating the assessments, contained in the annual reports submitted to the Legislature and mailed to each Assessor in the State, and any information desired by any of the Assessors will be furnished on application to the Secretary of this Board at Trenton.

Respectfully,

THOMAS B. USHER,  
*Clerk, Trenton, N. J.*

ALBERT H. SLAPE, *President.*  
THEODORE P. HOPLER,  
HENRY J. WEST,  
CHARLES C. BLACK,  
*State Board of Taxation.*

This Board is convinced if the assessments throughout the State were required by law to be all completed at a given or uniform time, after which the assessment books were required to be open for public inspection for thirty days before the tax books should be confirmed, and a further period of thirty days should be allowed in which an appeal could be taken to this Board before the taxes should become due and payable, the greatest obstacle to the equalization of taxes and the enforcement of the law would be removed. The State Board of Taxation recommends the passage of a law embodying this principle, the details of which have been commented upon in the previous annual reports, and they are made a part of this report, for legislative consideration.

#### EXEMPTIONS.

At the last session of the Legislature the following act was passed (*P. L. 1894, p. 354*), May 16th, 1894:

"5. *And be it enacted*, That the following persons and property shall be exempt from taxation, namely: (I) The property and the bonds and other securities of the United States, and the bonds and securities of this State which are by law exempt from taxation, the property of the counties, townships, cities and boroughs of this State, and stocks and other personal estate owned by citizens of this State

situate and being out of this State, upon which taxes shall have been actually assessed and paid within twelve months next before the day prescribed by law for commencing the assessment. (II) All colleges, academies or seminaries of learning, public libraries, school-houses, buildings erected and used for religious worship, buildings used as asylums or schools, for the care, nurture, maintenance and education of feeble-minded or idiotic persons or children, provided such institutions are duly incorporated under the laws of this State, and the land whereon the same are situate, necessary to the fair use and enjoyment thereof, not exceeding five acres for each one, the furniture thereof and the personal property used therein, the endowment or fund of any religious society, college, academy, seminary of learning, public library or institution for feeble-minded persons as aforesaid; *provided*, that no building so used which may be rented for such purposes and rent received by the owner therefor shall be exempted; the stock of any corporation of this State which, by charter or other contract with this State, is expressly exempted from taxation, the stock of any corporation of this State the capital whereof is by this act made taxable to and against said corporation, pews in churches, graveyards not exceeding ten acres of ground, cemeteries and all buildings erected thereon, and all buildings used exclusively for charitable purposes, with the land whereon the same are erected and which may be necessary for the fair enjoyment thereof, and the furniture and personal property used therein, the funds of all charitable institutions and associations collected and held exclusively for the sick or disabled members thereof, or for the widows of deceased members, *or for the education, support and maintenance of deceased members.*"

The State Board of Taxation in each of the three annual reports of the Board has called the attention of the Legislature to the large class of property exempt from taxation in New Jersey, and the list of exempt property is continually being enlarged by legislative enactment. Hereto annexed will be found a detailed statement (and the most accurate list of such exempt property ever made in New Jersey), compiled and tabulated. There seems to be a growing and continued dissatisfaction on the part of many thoughtful students and taxpayers on this subject, viz., of the large amount of property that is exempt under the law in New Jersey. In some taxing districts it makes the taxes of those who own property subject to taxation seem unnecessarily large. The last line of the statute above cited, which

reads "or for the education, support and maintenance of deceased members," will not escape notice that the word *children* has been accidentally omitted either in the printing or engrossing the bill; the clause as it now stands would seem to give, as has been suggested, the Legislature jurisdiction over *deceased members*; on that subject the State Board of Taxation would hardly claim to control or regulate taxation for that purpose.

## VALUATION OF EXEMPT PROPERTY IN ATLANTIC COUNTY.

	School.	Public.	Church and Charitable.	Cemeteries.	Veterans, Firemen and Militia.	Total.
Absecon.....	\$3,500	.....	\$10,000	.....	\$1,250	\$14,750
Atlantic City—						
First Ward.....	12,750	\$58,500	10,675	.....	25,000	106 925
Second Ward...	17,150	17,400	78,825	.....	25,500	138 875
Third Ward.....	.....	28,000	118,500	.....	27,900	174 400
Fourth Ward...	12,400	7,100	18,425	.....	42 000	79 925
Buena Vista.....	3,400	.....	6,200	.....	6,625	16 225
Egg Harbor City....	3,000	2,300	11,000	.....	27,830	44,130
*Egg Harbor.....	.....	.....	.....	.....	.....	.....
Galloway.....	4 400	.....	7,900	.....	14,490	26,790
Hamilton.....	7,550	.....	12,100	\$3,400	9,550	32 600
Hammonton Town,	25,800	2,000	31,200	2,700	50,900	112 600
Mullica.....	5,500	.....	4,500	700	11,815	22 515
Weymouth.....	1,900	.....	4,000	150	3,400	9,450
Linwood Borough...	1,800	.....	3,800	50	1,625	7,275
Pleasantville Boro'..	9 000	.....	12,000	7,500	11 375	39,875
Somers Point Boro',	2 200	.....	2,000	.....	1 375	5 575
South Atlantic City, (no exemptions)	.....	.....	.....	.....	.....	.....
Brigantine Borough,	500	1 500	.....	.....	.....	2,000
Total..	\$110,850	\$116,800	\$331,125	\$14,500	\$260,635	\$833 910

\* Not returned.

## VALUATION OF EXEMPT PROPERTY IN BERGEN COUNTY.

	School.	Public.	Church and Charitable.	Cemeteries.	Veterans, Firemen and Militia.	Total.
Englewood.....	\$53,000	.....	\$151,500	\$5,000	\$39,100	\$248,600
Ridgefield.....	15,000	.....	11,440	400	27 310	54 150
Palisades .....	18,000	1 500	18 000	2,000	13,250	52,750
Harrington.....	32,050	.....	21,800	.....	20,800	74 650
Washington.....	9 300	.....	8,500	3 000	14,200	35,000
Midland....	6,000	10 000	16,000	.....	4,000	36,000
New Barbadoes...	46 500	26 200	61,600	4,100	94,050	232,450
Lodi.....	6,300	.....	15,650	1,100	9,725	32,775



## STATE BOARD OF TAXATION.

	School.	Public.	Church and Charitable.	Cemeteries.	Veterans, Firemen and Militia.	Total.
Union.....	\$10,300	\$518,400	\$3,000	\$4,000	\$16,875	\$552,075
Borough of Ruth- erford.....	17,350	700	41,500	.....	69,875	129,425
Borough of East Rutherford.....	4,000	.....	3,000	.....	4,110	11,110
Saddle River.....	8,400	.....	2,800	1,700	12,551	25,451
Ridgewood.....	9,300	.....	47,900	.....	16,850	74,050
Franklin.....	9,000	.....	23,000	2,000	4,433	38,433
Hohokus.....	13,000	.....	22,500	.....	8,375	43,875
Orvil.....	8,200	.....	26,000	2,000	8,500	44,700
Bergen.....	36,000	4,800	5,500	1,600	45,820	93,720
Ridgefield Boro...	1,500	.....	6,500	.....	2,530	10,530
Delford Borough..	2,500	.....	6,000	.....	1,000	9,500
Tenafly Borough..	8,000	.....	23,900	400	16,500	48,800
Creskill Borough..	3,000	.....	.....	.....	1,500	4,500
Maywood Boro....	8,000	.....	.....	.....	.....	8,000
Total.....	\$333,700	\$562,100	\$535,890	\$28,300	\$443,504	\$1,903,494

## VALUATION OF EXEMPT PROPERTY IN BURLINGTON COUNTY.

	School	Public.	Church and Charitable.	Cemeteries.	Veterans, Firemen and Militia.	Total.
Bass River.....	\$1,900	.....	\$7,500	\$1,650	\$3,100	\$14,150
Beverly.....	2,000	\$4,000	25,500	5,000	11,250	47,750
Beverly City.....	25,000	7,400	60,700	2,000	30,585	125,685
Bordentown.....	57,200	33,000	144,975	3,000	84,000	322,175
Burlington.....	62,900	95,900	255,350	3,000	8,500	425,650
Chester.....	27,200	6,000	125,400	.....	48,925	207,525
Chesterfield.....	1,700	.....	29,350	150	11,150	42,350
Cinnaminson.....	3,500	.....	6,500	6,200	5,000	21,200
Delran.....	10,700	.....	36,050	4,800	58,950	110,500
Eastampton.....	3,900	.....	2,900	.....	1,520	8,320
Evesham.....	6,000	500	18,000	.....	4,300	28,800
Florence.....	4,200	.....	9,000	800	7,500	21,500
Lumberton.....	5,300	.....	6,000	1,600	6,000	18,900
Mansfield.....	5,100	2,700	32,600	3,244	4,531	48,175
Medford.....	7,300	.....	27,700	2,500	7,585	45,085
Mount Laurel.....	4,800	1,500	5,000	500	8,195	19,995
New Hanover.....	4,000	1,500	20,800	1,700	2,500	30,300
Northampton.....	31,500	100,500	149,400	13,500	121,725	416,625
Palmyra.....	6,000	.....	32,500	2,000	13,625	54,125
Pemberton.....	8,550	.....	40,000	5,000	15,000	68,550
Riverton Borough...	3,500	1,000	35,000	.....	17,455	56,955
Shamong.....	1,150	.....	2,700	300	4,237	8,387
Southampton.....	5,700	4,500	9,700	500	26,905	47,305

# STATE BOARD OF TAXATION.

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	School.	Public.	Church and Charitable.	Cemeteries.	Veterans, Firemen and Militia.	Total.
Springfield.....	\$2,100	.....	\$7,200	\$1,200	\$6,580	\$17,080
Washington.....	2,100	\$300	4,500	.....	5,000	11,900
Westampton.....	1,000	.....	5,000	300	2,250	8,550
Willingboro.....	6,000	.....	5,000	.....	4,100	15,100
Woodland.....	1,000	500	500	100	700	2,800
Total.....	\$301,300	\$260,300	\$1,104,625	\$59,044	\$520,168	\$2,245,437

## VALUATION OF EXEMPT PROPERTY IN CAMDEN COUNTY.

	School.	Public.	Church and Charitable.	Cemeteries.	Veterans, Firemen and Militia.	Total.
Camden City.....	\$330,000	\$150,000	\$670,000	\$109,000	\$365,000	\$1,624,000
Gloucester City.....	54,500	35,000	100,000	10,000	100,000	299,500
Centre.....	7,600	2,000	20,350	.....	12,200	42,150
Delaware.....	2,500	2,000	2,200	10,000	7,500	24,200
Gloucester.....	15,000	35,000	39,500	500	20,000	110,000
Haddon.....	40,600	22,500	138,300	8,500	33,500	243,400
Merchantville Bo- rough.....	6,000	8,500	28,500	.....	8,550	51,550
Pensauken.....	16,500	900	15,300	3,150	5,000	40,850
Stockton.....	86,500	.....	25,000	10,000	30,000	151,500
Waterford.....	7,100	1,000	19,800	2,725	13,500	44,125
Winslow.....	8,700	1,700	4,800	.....	16,120	31,320
Total.....	\$575,000	\$258,600	\$1,063,750	\$153,875	\$611,370	\$2,662,595

## VALUATION OF EXEMPT PROPERTY IN CAPE MAY COUNTY.

	School.	Public.	Church and Charitable.	Cemeteries.	Veterans, Firemen and Militia.	Total.
Upper.....	\$8,700	.....	\$25,000	.....	\$13,750	\$47,450
Dennis.....	11,250	.....	23,500	.....	12,870	47,620
Middle.....	16,200	\$26,600	26,600	\$1,900	15,275	86,575
Lower.....	.....	2,450	7,650	200	7,000	17,300
Ocean City Boro'...	2,750	.....	11,800	.....	4,802	19,352
Sea Isle City.....	5,000	.....	8,000	.....	500	13,500
Anglesea.....	1,500	700	.....	.....	1,685	3,885
Holly Beach Boro',	5,000	1,000	1,000	.....	2,120	9,120
Avalon.....	3,300	.....	6,000	.....	1,000	10,300
Cape May City.....	7,200	14,800	58,100	.....	20,250	100,350
West Cape May Borough.....	2,500	600	600	.....	3,500	7,200
Cape May Point....	1,500	.....	5,200	.....	.....	6,700
Total.....	\$64,900	\$46,150	\$173,450	\$2,100	\$82,752	\$369,352

## STATE BOARD OF TAXATION.

## VALUATION OF EXEMPT PROPERTY IN CUMBERLAND COUNTY.

	School.	Public.	Church and Charitable.	Cemeteries.	Veterans, Firemen and Militia.	Total.
<b>Bridgeton—</b>						
First Ward.....	\$18,000	.....	\$148,600	\$12,000	\$30,650	\$209,250
Second Ward..	10,000	\$34,000	43,500	.....	15,230	192,730
Third Ward...	30,000	27,000	65,000	14,000	33,350	169,350
Fourth Ward..	40,000	.....	9,800	.....	17,650	67,450
Commercial.....	9,000	.....	4,900	.....	17,000	30,900
Deerfield..	9,400	1,055	13,600	1,875	17,500	43,430
Downe.....	5,900	1,000	4,500	.....	12,100	23,500
Fairfield.....	5,300	.....	8,800	4,050	15,225	33,375
Greenwich.....	6,000	400	17,200	600	7,395	31,585
Hopewell.....	10,649	52,800	22,475	200	8,215	94,339
Landis.....	17,000	12,050	45,000	3,525	38,800	116,375
Lawrence.....	11,000	.....	36,500	1,500	14,325	63,325
Maurice River.....	12,500	.....	14,900	.....	12,350	39,750
<b>Millville—</b>						
First Ward.....	10,750	.....	35,600	2,000	13,150	61,500
Second Ward..	5,000	4,000	53,000	3,000	26,500	91,500
Third Ward....	10,000	1,500	20,900	50	21,100	53,550
Fourth Ward..	2,500	.....	5,700	.....	23,800	32,000
Stow Creek.....	6,820	.....	.....	.....	1,350	8,170
Vineland Borough,	50,000	4,000	71,500	.....	60,100	185,600
<b>Total.....</b>	<b>\$269,819</b>	<b>\$137,805</b>	<b>\$621,475</b>	<b>\$42,800</b>	<b>\$385,780</b>	<b>\$1,457,679</b>

## VALUATION OF EXEMPT PROPERTY IN ESSEX COUNTY.

	School.	Public.	Church and Charitable.	Cemeteries.	Veterans, Firemen and Militia.	Total.
<b>Newark.....</b>	<b>\$1,600,000</b>	<b>\$14,900,000</b>	<b>\$5,800,000</b>	<b>..</b>	<b>\$707,150</b>	<b>\$23,007,150</b>
<b>Orange—</b>						
First Ward.....	40,000	.....	170,000	.....	14,500	224,500
Second Ward.	150,000	\$10,000	203,500	\$24,000	21,100	403,600
Third Ward....	10,000	500	15,000	50,000	19,000	94,500
Fourth Ward..	10,500	.....	70,000	.....	18,000	98,500
Fifth Ward....	.....	.....	5,000	45,000	17,000	67,000
<b>East Orange—</b>						
First Ward.....	12,000	26,500	17,500	.....	26,000	82,300
Second Ward.	62,000	18,000	99,000	.....	35,400	214,400
Third Ward...	4,900	8,800	73,000	.....	22,350	109,850
Fourth Ward.	.....	4,500	55,000	60,000	15,000	134,500
Fifth Ward....	33,000	2,500	2,700	5,000	9,500	52,700
<b>West Orange.....</b>	<b>46,000</b>	<b>4,000</b>	<b>131,700</b>	<b>300</b>	<b>18,700</b>	<b>200,700</b>
<b>South Orange.....</b>	<b>84,500</b>	<b>22,500</b>	<b>65,000</b>	<b>4,000</b>	<b>26,000</b>	<b>202,000</b>

## STATE BOARD OF TAXATION.

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	School.	Public.	Church and Charitable.	Cemeteries.	Veterans. Firemen and Militia.	Total.
<b>Bloomfield—</b>						
First Ward.....	\$60,000	.....	\$114,000	.....	\$22,100	\$196,100
Second Ward..	25,500	.....	42,900	\$8,800	17,950	95,150
Third Ward...	2,500	\$800	16,000	.....	36,150	55,250
Franklin.....	49,100	.....	66,000	.....	33,000	148,100
Belleville.....	10,000	15,700	68,000	7,500	45,000	147,100
Caldwell.....	2,000	100,000	10,000	.....	11,000	123,000
Livingston.....	8,000	.....	13,300	.....	10,700	32,000
Clinton.....	53,000	.....	56,500	8,000	24,500	142,000
Millburn.....	2,000	1,000	13,000	.....	13,000	29,000
Montclair.....	200,000	12,000	551,500	38,000	75,500	877,000
Verona.....	12,000	.....	10,000	300	12,400	34,700
Caldwell Boro...	10,500	2,000	66,300	5,000	3,450	87,250
Vailsburgh Boro	5,000	.....	35,000	10,000	1,500	51,500
<b>Total.....</b>	<b>\$2,492,500</b>	<b>\$15,128,600</b>	<b>\$7,770,200</b>	<b>\$165,900</b>	<b>\$1,256,850</b>	<b>\$26,914,050</b>

## VALUATION OF EXEMPT PROPERTY IN GLOUCESTER COUNTY.

	School.	Public.	Church and Charitable.	Cemeteries.	Veterans, Firemen and Militia.	Total.
City of Woodbury,	\$30,500	\$158,000	\$167,000	\$5,000	\$23,700	\$384,200
Clayton.....	5,500	.....	16,000	500	11,500	33,500
Deptford.....	10,400	300	24,900	2,000	20,200	57,800
Elk.....	2,400	.....	4,600	1,900	7,300	16,200
Franklin.....	.....	12,000	20,000	.....	21,000	53,000
Glassboro'.....	15,000	.....	36,800	4,700	19,700	76,200
East Greenwich....	4,500	10,000	9,400	8,800	10,000	42,700
Greenwich.....	7,000	6,000	17,500	.....	13,500	44,000
Harrison.....	5,500	2,700	20,000	.....	14,350	42,550
South Harrison....	2,150	.....	4,600	.....	5,500	12,250
Logan.....	5,400	3,000	11,000	1,600	7,975	28,975
Mantua.....	8,600	.....	14,900	2,000	22,500	48,000
Monroe.....	5,700	4,000	15,000	1,000	5,000	30,700
Washington.....	7,200	.....	8,500	1,500	6,800	24,000
West Deptford.....	2,400	800	4,500	.....	4,500	12,200
Woolwich.....	9,600	.....	38,400	2,000	14,035	64,035
<b>Total ..</b>	<b>\$121,850</b>	<b>\$196,800</b>	<b>\$413,100</b>	<b>\$31,000</b>	<b>\$207,560</b>	<b>\$970,310</b>

## STATE BOARD OF TAXATION.

## VALUATION OF EXEMPT PROPERTY IN HUDSON COUNTY.

	School.	Public.	Church and Charitable.	Cemeteries.	Veterans, Firemen and Militia.	Total.
Jersey City.....	\$1,181,500	\$2,826,242	\$2,674,900	\$556,300	\$253,350	\$7,492,292
Hoboken.....	807,000	581,500	899,800	25,000	100,800	2,414,100
Bayonne.....	150,000	247,000	300,000	2,000	116,000	815,000
North Bergen.....	32,300	820,300	28,500	119,500	40,950	1,041,550
West Hoboken....	31,700	23,800	177,800	.....	76,000	314,500
Town of Union...	140,000	57,000	101,500	500	60,000	359,000
Union Township,	40,000	10,000	3,000	.....	23,200	76,200
Guttenburg.....	6,000	7,200	9,500	.....	26,000	48,700
Weehawken.....	35,000	1,000	22,000	.....	8,500	66,500
Kearney.....	80,000	25,250	265,000	60,000	60,080	510,330
Harrison.....	39,000	37,500	105,000	.....	29,000	210,500
Total.....	\$2,542,500	\$4,641,792	\$4,587,000	\$763,300	\$813,800	\$14,229,392

## VALUATION OF EXEMPT PROPERTY IN HUNTERDON COUNTY.

	School.	Public.	Church and Charitable.	Cemeteries.	Veterans, Firemen and Militia.	Total.
Alexandria.....	\$3,000	.....	\$12,100	\$7,625	\$7,600	\$30,325
Bethlehem.....	8,000	.....	30,900	600	13,375	52,875
Clinton Borough...	4,000	.....	30,800	2,800	15,400	53,000
Clinton.....	9,000	\$3,500	29,000	3,000	9,000	53,800
Delaware.....	10,400	.....	37,350	5,300	15,000	68,050
East Amwell.....	3,200	600	18,200	1,800	16,500	40,300
Franklin.....	2,800	.....	13,700	1,500	7,500	25,500
Frenchtown Boro..	3,000	2,000	26,500	500	30,000	62,000
High Bridge.....	8,500	.....	31,600	8,000	13,750	61,850
Holland.....	6,400	.....	1,250	1,000	12,500	51,150
Kingwood.....	4,000	.....	7,000	.....	13,000	24,000
Lambertville—						
First Ward....	6,000	.....	4,400	5,000	16,130	31,530
Second Ward..	8,000	5,000	125,180	.....	20,940	159,120
Third Ward....	6,000	200	28,600	.....	26,445	61,245
Lebanon.....	8,000	4,000	28,300	3,300	8,000	51,600
Raritan.....	17,000	51,500	93,300	3,850	62,075	227,725
Readington.....	11,300	.....	51,750	1,650	25,000	89,700
Tewksbury.....	6,500	.....	32,700	29,000	12,000	80,200
Union.....	3,800	.....	19,500	.....	4,185	27,485
West Amwell.....	2,700	.....	17,200	.....	4,975	24,875
Total.....	\$131,600	\$67,100	\$629,330	\$74,925	\$333,375	\$1,196,330

## STATE BOARD OF TAXATION.

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## VALUATION OF EXEMPT PROPERTY IN MERCER COUNTY.

	School.	Public.	Church and Charitable.	Cemeteries.	Veterans, Firemen and Militia.	Total.
Ewing.....	\$4,800	\$385,500	\$20,000	.....	\$10 500	\$420,800
Hopewell.....	50,500	17,200	68,600	\$6,600	46,250	189,150
East Windsor.....	154,325	12,200	62,800	2,500	9,950	241,775
West Windsor.....	.....	2,000	16,000	.....	5,500	23,500
Princeton.....	2,678,000	7,500	154,100	11,500	63,150	2,914,250
Hamilton.....	.....	8,400	40,000	33,000	15 000	96,400
Washington.....	3,300	.....	8,000	.....	6,500	17,800
Lawrence.....	552,400	.....	13 200	600	13,000	579,200
Wilbur.....	18,000	.....	.....	.....	4 475	22,475
Trenton.....	480,725	2,266 320	1,095,400	238,000	244,715	4,325 260
Total.....	\$3,942,050	\$2,699,120	\$1,478,100	\$292,200	\$419,040	\$8 830,510

## VALUATION OF PROPERTY EXEMPT IN MIDDLESEX COUNTY.

	School.	Public.	Church and Charitable.	Cemeteries.	Veterans, Firemen and Militia.	Total.
New Brunswick....	\$735,000	\$79,785	\$592,700	\$21,010	\$265,940	\$1,694,435
South Brunswick....	12,537	.....	11,000	400	17,350	41,237
East Brunswick....	22,950	19,500	36,000	2,000	16,925	97,375
North Brunswick...	2,200	.....	13,300	42,900	7 500	65,900
Cranbury.....	3,300	.....	45,700	1,700	10 000	60,700
Monroe.....	5,500	.....	4,500	1,500	7,500	19,000
Madison.....	4,900	.....	2,400	.....	3,700	11,000
Sayreville.....	6,200	.....	26,500	.....	5,000	37,700
South Amboy.....	15,000	20 000	133 000	5,000	50 000	223,000
Perth Amboy.....	20,000	37,000	69,000	5,000	45 000	176,000
Woodbridge.....	34,200	500	44,000	2,500	13,585	94,785
Piscataway.....	17,400	.....	34,600	2,150	17,000	71,150
Raritan.....	21,800	.....	81,400	19,000	18,500	140 700
Total.....	\$900,987	\$156,785	\$1,094,100	\$103,160	\$478,000	\$2,733,032

## VALUATION OF PROPERTY EXEMPT IN MONMOUTH COUNTY.

	School.	Public.	Church and Charitable.	Cemeteries.	Veterans, Firemen and Militia.	Total.
Asbury Park Boro....	\$20,000	\$7,000	\$137,000	.. .....	\$41,000	\$205 000
Atlantic.....	6,000	.....	8,000	\$500	13,000	27,500
Atlantic Highlands						
Borough.....	1,900	6,000	17,175	.....	32 550	57,625
Bradley Beach.....	4,500	.....	5,000	.....	7,500	17,000
Eatontown.....	8,000	200	55,400	8,300	43,500	115,400
Freehold Borough....	65,800	104,000	126,000	.....	57,500	353,300

## STATE BOARD OF TAXATION.

	School.	Public.	Church and Charitable.	Cemeteries.	Veterans, Firemen and Militia.	Total.
Holmdel.....	\$2,725	.....	\$21,000	\$3,000	\$3,000	\$29,725
Howell.....	12,300	\$28,000	22,000	1,500	27,000	90,800
Long Branch Boro...	119,000	25,000	210,000	.....	.....	354,000
Manalapan.....	8,650	.....	14,000	1,720	10,031	34,401
Marlboro.....	5,500	47,510	35,000	1,000	16,500	105,510
Matawan.....	4,900	.....	29,300	.....	27,570	61,770
Middletown.....	25,500	16,400	45,300	25,000	23,350	135,550
Millstone.....	9,700	.....	12,000	.....	9,344	31,044
Manasquan Borough,	8,500	2,000	28,200	.....	35,500	74,200
Neptune.....	20,200	9,000	96,900	7,500	58,500	192,100
N. Spring Lake.....	3,500	.....	.....	.....	4,500	10,000
Raritan.....	29,000	10,000	57,100	3,500	56,739	156,439
Keyport Borough....	25,000	10,000	52,200	2,500	52,034	141,734
Ocean.....	134,700	45,500	170,500	10,000	150,000	510,700
Shrewsbury.....	51,000	25,000	152,000	15,000	31,500	274,500
Spring Lake.....	.....	.....	18,500	.....	9,000	27,500
Upper Freehold.....	10,900	6,550	35,700	3,500	13,500	70,150
Wall.....	25,000	10,000	50,000	2,000	48,000	135,000
Total.....	\$604,275	\$352,160	\$1,398,375	\$85,020	\$771,118	\$3,210,948

## VALUATION OF EXEMPT PROPERTY IN MORRIS COUNTY.

	School.	Public.	Church and Charitable.	Cemeteries.	Veterans, Firemen and Militia.	Total.
Boonton.....	\$15,000	\$8,000	\$70,500	\$16,000	\$42,500	\$152,000
Chatham.....	41,000	.....	34,500	5,000	13,800	94,300
Chester.....	9,700	.....	1,200	1,000	4,231	16,131
Hanover.....	7,600	2,756,304	33,100	1,100	19,500	2,817,604
Jefferson.....	6,000	.....	6,500	.....	7,300	19,800
Morris.....	130,000	215,000	616,500	25,000	37,500	1,024,000
Mendham.....	4,000	25,000	2,000	.....	4,000	35,000
Montville.....	3,770	.....	11,775	300	16,600	32,445
Mount Olive.....	5,600	.....	31,400	2,600	8,000	47,600
Passaic.....	4,500	.....	6,200	1,300	7,528	19,528
Pequannoc.....	10,400	.....	19,000	2,900	18,000	50,300
Randolph.....	52,500	25,000	79,400	5,800	59,900	222,600
Rockaway.....	15,200	1,500	16,600	5,600	17,300	56,200
Roxbury.....	28,000	.....	6,500	1,500	9,000	45,000
Washington.....	6,300	.....	27,000	.....	10,000	43,300
Mount Arlington Borough.....	.....	5,000	3,000	.....	3,000	11,000
Madison Borough,	4,900	.....	2,400	.....	3,700	11,000
Total.....	\$344,670	\$3,035,804	\$967,575	\$68,100	\$281,859	\$4,698,008

# STATE BOARD OF TAXATION.

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## VALUATION OF EXEMPT PROPERTY IN OCEAN COUNTY.

	School.	Public.	Church and Charitable.	Cemeteries.	Veterans, Firemen and Militia.	Total.
Bayhead Borough..	\$1,500	.....	\$8,000	.....	\$500	\$10,000
Beach Haven Borough.....	500	.....	2,450	.....	800	3,750
Berkeley.....	1,000	\$700	1,200	\$300	3,450	6,650
Brick.....	5,200	.....	12,900	.....	20,000	38,100
Dover.....	4,700	55,000	20,500	.....	.....	80,200
Eagleswood.....	.....	3,000	7,000	500	3,500	14,000
*Island Heights Borough.....	.....	.....	.....	.....	.....	.....
Jackson.....	4,900	.....	10,000	.....	15,100	30,000
Lacy.....	1,000	.....	4,500	.....	1,500	7,000
Lakewood.....	20,900	.....	29,000	2,500	6,500	58,900
Lavallette Borough,	None.	None.	None.	None.	None.	None.
Little Egg Harbor..	8,700	.....	23,000	1,300	3,000	36,000
Manchester.....	3,200	.....	2,200	.....	6,040	11,440
Ocean.....	800	3,100	.....	8,822	2,500	15,222
Plumstead.....	6,600	.....	14,400	.....	7,000	28,000
Point Pleasant Borough.....	5,000	2,000	20,500	.....	9,824	37,324
Stafford.....	2,800	.....	10,850	1,500	6,500	21,650
Union.....	2,000	.....	9,900	2,600	5,000	19,500
Total.....	\$68,800	\$63,800	\$176,400	\$17,522	\$91,214	\$417,736

\* Not returned.

## VALUATION OF EXEMPT PROPERTY IN PASSAIC COUNTY.

	School.	Public.	Church and Charitable.	Cemeteries.	Veterans, Firemen and Militia.	Total.
City of Paterson....	\$475,700	\$765,200	\$950,000	\$223,000	\$356,000	\$2,769,900
City of Passaic.....	156,000	109,200	305,000	20,000	124,805	715,500
Acquackanock.....	9,500	1,000	9,500	.....	7,000	27,000
Little Falls.....	7,000	.....	13,500	.....	6,000	26,500
Pompton.....	7,750	.....	31,000	.....	12,600	51,350
Wayne.....	4,100	15,000	6,500	250	9,000	34,850
Manchester.....	12,000	1,500	13,000	18,000	10,000	54,500
West Milford.....	6,000	50,000	10,800	.....	13,350	80,150
Total.....	\$678,050	\$941,900	\$1,339,300	\$261,250	\$538,755	\$3,759,250



## STATE BOARD OF TAXATION.

## VALUATION OF EXEMPT PROPERTY IN SALEM COUNTY.

	School.	Public.	Church and Charitable.	Cemeteries.	Veterans, Firemen and Militia.	Total.
<b>Salem—</b>						
East Ward.....	\$73,700	\$106,300	\$143,500	\$16,000	\$26,500	\$366,000
West Ward.....	.....	8,000	63,000	12,000	22,750	105,750
Elsinboro' .....	3,000	.....	.....	200	.....	3,200
Mannington.....	7,800	14,600	4,100	.....	.....	26,500
Quinton.....	4,300	.....	15,500	100	5,500	25,400
<b>Lower Alloway</b>						
Creek.....	5,600	.....	7,100	300	3,500	16,500
Alloway.....	6,100	.....	30,800	200	.....	37,100
Pilesgrove.....	6,000	.....	6,000	800	14,850	27,650
Woodstown Boro',	5,000	200	21,675	3,300	18,900	49,075
Upper Pittsgrove..	5,700	.....	36,000	1,175	9,000	51,875
Pittsgrove.....	8,700	.....	14,000	1,500	11,100	35,300
Upper Penns Neck,	4,000	.....	.....	.....	4,150	8,150
Lower Penns Neck,	5,200	38,000	24,200	5,500	3,500	76,400
Oldmans.....	8,800	.....	22,000	1,500	8,600	40,900
Elmer Borough....	6,000	.....	10,800	.....	8,400	25,200
Penns Grove Bo- rough.....	6,500	.....	20,800	1,000	10,000	38,300
<b>Total.....</b>	<b>\$156,400</b>	<b>\$167,100</b>	<b>\$419,475</b>	<b>\$43,575</b>	<b>\$146,750</b>	<b>\$933,300</b>

## VALUATION OF EXEMPT PROPERTY IN SOMERSET COUNTY.

	School.	Public.	Church and Charitable.	Cemeteries.	Veterans, Firemen and Militia.	Total.
Bedminster.....	\$5,800	\$9,200	\$45,100	\$1,000	\$7,022	\$68,122
Bernards.....	5,900	100	49,500	2,000	.....	57,500
Branchburg.....	5,600	.....	.....	325	13,000	18,925
Bridgewater.....	47,500	40,000	128,000	8,200	114 250	337,950
Bound Brook Borough...	10,000	1,500	60,000	5,000	10 000	86,500
Franklin.....	.....	6,950	44,000	1,825	20 400	73,175
Hillsboro.....	7,400	23,900	24 300	5,000	22,000	82,600
Montgomery.....	5,015	.....	27,600	3,500	5 267	41,382
Warren.....	4,825	.....	9 200	1,650	3,400	19,075
*North Plainfield.....	.....	.....	.....	.....	.....	.....
<b>Total.....</b>	<b>\$92,040</b>	<b>\$81,650</b>	<b>\$387,700</b>	<b>\$28 500</b>	<b>\$195,339</b>	<b>\$785,229</b>

\* Not returned.

# STATE BOARD OF TAXATION.

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## VALUATION OF EXEMPT PROPERTY IN SUSSEX COUNTY.

	School.	Public.	Church and Charitable.	Cemeteries.	Veterans, Firemen and Militia.	Total.
Andover.....	\$3,000	.....	\$20,000	\$2,500	\$3 000	\$28,500
Byram.....	15,602	.....	10,000	550	9,800	45,950
Deckertown.....	2,500	.....	18,000	.....	4,500	25,000
Frankford.....	5,000	.....	7,500	500	12,000	25,000
Green.....	5,700	.....	9,200	1,100	2,500	18,500
Hampton.....	2,700	.....	2 000	900	3 000	8,600
Hardyston.....	10,500	\$10 000	23,500	1,000	13,500	58,500
Lafayette.....	6,000	.....	12,000	500	6 500	25,000
Montague.....	4,534	.....	3,900	.....	6 500	14,934
Newton.....	25 000	36,000	78,000	1,700	10,500	151,200
Sandyston.....	2,860	.....	3,000	900	3,900	10,600
Sparta.....	12,400	.....	21,500	2,100	8,950	44,950
Stillwater.....	4,900	.....	11,000	2,000	6,819	24,719
Vernon.....	6,500	.....	13,500	7,500	4,742	32,242
Wantage.....	9,100	.....	6,000	7,000	8,000	30,100
Walpack.....	2,800	.....	5,300	400	2,500	10,800
Total.....	\$118,836	\$46,000	\$254,400	\$28,650	\$106,711	\$554,595

## VALUATION OF EXEMPT PROPERTY IN UNION COUNTY.

	School.	Public.	Church and Charitable.	Cemeteries.	Veterans, Firemen and Militia.	Total.
Clark.....	\$1,200	.....	\$2,500	\$950	\$950	\$5,600
Cranford.....	5 000	.....	20,800	.....	5 000	30,800
Elizabeth.....	157,450	\$346 350	873 200	55 500	249,700	1,682,200
Fanwood.....	10,000	.....	16,000	8,000	33,870	67 870
Linden.....	17,500	.....	37,800	.....	12,000	67,300
New Providence...	4,100	.....	15,000	.....	5,000	24,100
Plainfield.....	160,000	133,000	536,825	17,500	111,675	959,000
Rahway.....	35,000	42,700	123,000	16 000	121,000	337,700
Springfield.....	2,750	1,400	10,800	2,600	8,300	25 850
Summit.....	25,000	100,000	80,000	2,000	.....	207,000
Union.....	26,100	2,500	12,900	17,000	15,500	74,000
Westfield.....	15,500	.....	35,100	2,000	50,600	103,200
Total. ....	\$459,600	\$625,950	\$1,763,925	\$121,550	\$613,595	\$3,584,620

## STATE BOARD OF TAXATION.

## VALUATION OF EXEMPT PROPERTY IN WARREN COUNTY.

	School.	Public.	Church and Charitable.	Cemeteries.	Veterans, Firemen and Militia.	Total.
A lamuchy.....	\$2,550	.....	\$1,500	\$100	\$2,200	\$6 350
B alvidere.....	15,000	32 000	36,800	3,000	18 200	105 000
Blairstown.....	150 000	3,675	25 000	1 550	11,400	191 625
Franklin.....	6 600	.....	10,550	1,400	4 850	23,400
Frelinghuysen.....	1 800	.....	5,500	600	6 500	14 400
Greenwich.....	4 000	.....	22,600	11,200	3,900	41,700
Harmony.....	5,800	.....	12,600	1,000	10 500	29,900
Hope.....	6,500	4 500	20,000	1 000	7 200	39 200
Hackettstown.....	40,000	.....	156,000	.....	21,150	217,150
Hardwick.....	1,000	.....	.....	.....	.....	1,000
Independence.....	3 800	10,000	9,900	1,300	.....	25,000
Knowlton.....	5,725	.....	21,650	2 500	7 500	37,375
Lopatcong.....	7,500	.....	.....	.....	5 275	12,775
Mansfield.....	7 300	20,000	12,000	.....	5 000	44 300
Oxford.....	13,900	.....	35 500	300	12,350	62 050
Pohatcong.....	6,400	.....	15 600	200	9,162	31,362
Pahaquarry.....	1,100	.....	1,000	150	5,600	7,7 0
Phillipsburg—						
First Ward....	34 000	5,000	25,000	.....	3,000	67,000
Second Ward..	10,000	.....	55,000	.....	16 000	81,000
Third Ward...	25,000	10,000	30,900	5,000	37 600	108 500
Fourth Ward..	6 000	3,000	11,000	.....	1 200	21,200
Washington Boro',	14,000	22,000	67,4 0	.....	34,900	142,300
Washington.....	6,200	12 0	7,500	6 000	6,500	27,400
Total.....	\$378,175	\$111,375	\$593 000	\$35,300	\$229,687	\$1,337,737

## TOTAL VALUATION OF EXEMPT PROPERTY IN STATE OF NEW JERSEY FOR YEAR 1894.

COUNTIES.	School Property.	Public Property.	Church and Charitable.	Cemeteries.	Veterans, Firemen and Militia	Total Exempt.	Total Amount of Assessed Property, 1894.
Atlantic.....	\$110,850	\$116,800	\$331,125	\$14,500	\$260,635	\$833,910	\$17,241,687
Bergen.....	333,700	562,100	535,890	28 300	443,504	1,903,491	21,778,762
Burlington.....	301,300	260,300	1,104,625	54,044	520,168	2,245,437	24,476,122
Camden.....	575,000	258,600	1,063,750	153,875	611,370	2,662,595	37,938,989
Cape May.....	64,900	46,150	173,450	2,100	82,752	369,352	5,165,000
Cumberland.....	269,819	137,805	621,475	42,800	35,780	1,457,799	17,437,314
Essex.....	2,492,500	15,128,600	7,770,200	265,900	1,256,830	26,914,050	178,165,040
Gloucester.....	121,850	196,800	413,100	31,000	207,560	970,310	14,871,630
Hudson.....	2,642,400	4,641,792	4,587,000	763,300	813,800	14,229,392	147,307,903
Hunterdon.....	131,600	67,100	629,330	74 925	333 875	1,196,330	19,361,635
Mercer.....	3,942,050	2,699,120	1,477,100	292,200	419,040	8 880,510	41,614,476
Middlesex.....	900,987	156,785	1,064,100	103,160	478 000	2,733,032	26,835,183
Monmouth.....	604,275	352,160	1,398,375	85,020	771,118	3,210,948	45,570,000
Morris.....	344 670	3,035,804	967,575	18 200	281,859	4,698 008	24,846,011
Ocean.....	63,800	63,800	176,400	17,522	91,214	417,736	6,140,593
Passaic.....	673,050	941,900	1,339,350	261,250	638,755	3,759,255	49,925,179
Salem.....	156,400	167,100	419,475	43,575	146,750	933,300	14,899,362
Somerset.....	9 040	81,650	387,700	28,500	195,339	785,229	17,341,000
Sussex.....	118,836	46,000	254,400	28,650	106,711	554,597	10,151,907
Union.....	459,600	625,950	1,763,925	121,550	613,595	3,684,620	31,622,900
Warren.....	378,175	111,375	583,000	35,300	229,887	1,337,737	18,705,189
Total.....	14,687,902	29,697,691	27,092,344	2,520,871	8 788 062	72,786,571	\$774,398,332

## SUMMARY OF RECOMMENDATIONS.

The statute creating the State Board of Taxation makes it the duty of the Board to submit to the Legislature in its annual report such recommendations as it may find necessary to prevent the evasion of just and equal taxation. The State Board of Taxation, in its last report, at pages 27-30, after careful and mature consideration, summarized the points to which it desired to call the attention of the Legislature for legislative consideration. We again repeat what was there stated, and in addition thereto, suggest—First, that some schedule of limitations should be passed by the Legislature, limiting the time after which the assessments are made an appeal can be taken to this Board; and, second, granting thirty or sixty days after a decision had been rendered by the Board, in case of a reduction in the assessment by the Board, in which the appellant may pay the taxes on the valuation so reduced *without interest*, and on a failure to make such payment within the time so limited, the judgment of this Board would cease to be operative. This might prove a valuable aid to the collection of taxes.

Third, making the time for the assessment, its completion, collection of taxes, and the time when they shall become a lien on the property, uniform throughout the State in all taxing districts, and giving each taxpayer and each taxing district ample opportunity to ascertain the amount of the assessment of individuals, corporations and taxing districts, and this for the purpose of obtaining evidence on which to base an appeal in case of unjust or illegal assessment.

## GENERAL REVIEW OF THE ASSESSMENTS BY COUNTIES.

In an annual report to the Legislature by the State Board of Taxation, such as is contemplated by the statute under which the Board was created, it would seem that at best the report can touch upon the most important points only, and upon those in a general way. It has been considered by the Board that the work done was the most essential element to give in detail in an annual report.

Any review of the assessments throughout the taxing districts of the State would require such an endless amount of detail and space that it is questionable whether it would be of any general use. Specific tables on particular points will be found in a subsequent part of

the report which are intended to supplement this general review, such as the total valuations by counties for the year 1894, the total valuation of property in the State, the amount of exempt property, percentage which the personal property bears to the real estate in each county, value of real and personal property in the cities, the names of the assessors throughout the State, &c.

## ATLANTIC COUNTY.

Including Atlantic City, which is divided into four wards, Atlantic county has fifteen taxing districts, four of these being boroughs. Except in Atlantic City there is nothing peculiar or especial concerning the assessment of property in this county. It consists of agricultural lands, some large tracts of wood land (pine and cedar), cranberry bogs, and what might be termed wild or waste lands, together with some property being brought into use for summer homes. Small fruits are grown in Hammontown township and grapes at Egg Harbor. There have been but few appeals or complaints brought to the attention of the Board of assessments in these taxing districts, except from Atlantic City, which were referred to in the first annual report. Much of the property in this county has no ready sale or market value. The assessments, except in isolated cases, seem to be generally satisfactory. In Atlantic City there is some of the most valuable property on the coast. There has been little or no complaint of unfair assessments in Atlantic City since those spoken of in the first year of the existence of the State Board of Taxation. A gradual adjustment of these assessments has been made, by which the townships were relieved of some of the burdens of the county government.

## ABSTRACT OF RATABLES, ATLANTIC COUNTY, 1894.

Townships.	Valuation of Real Estate.		Total Valuation Taxable.	Tax Rate.
Absecon Town .....	\$139,565	\$29,675	\$169,990	\$1.84
Atlantic City—				
1st Ward.....	2,111,575	51,350	2,187,925 }	1.96
2d Ward.....	2,898,655	201,975	3,075,130 }	
3d Ward.....	3,295,750	968,569	4,236,419 }	
4th Ward.....	2,609,450	183,075	2,750,525 }	
Buena Vista.....	389,942	15,330	389,097	1.32
Brigantine Borough.....	180,250	9,400	189,650	2.00
Egg Harbor City.....	442,266	63,645	478,081	1.25

# STATE BOARD OF TAXATION.

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Townships.	Valuation of Real Estate.	Total Personal.	Total Valuation Taxable.	Tax Rate.
Egg Harbor.....	\$527,350	\$61,275	\$577,425	\$1.17.2
Galloway.....	424,425	39,900	449,855	1.60
Hamilton.....	485,575	81,840	555,915	1.64
Hammonton Town.....	1,063,250	139,650	1,148,775	1.49
Linwood Borough.....	64,580	15,310	78,265	
Mullica.....	268,965	29,105	288,255	1.46
Pleasantville Borough.....	198,250	39,550	225,150	2.00
South Atlantic Borough...	149,900	1,300	151,200	2.40
Somers Point Borough.....	103,715	5,400	108,290	1.95
Weymouth.....	174,665	18,475	189,740	1.40

## BERGEN COUNTY.

Bergen county has twenty-five taxing districts, many of which are boroughs. This county recently has become known as the "borough county." With the exception of Hackensack and Englewood, there are no large towns and no cities. This county as much as any other, and more than many, has had opened within its territory a large number of tracts of land which have been sub-divided into lots and sold both for speculation and school building.

It is questionable whether it is not one, if not the most unevenly assessed counties in the State. All, or nearly all, the Assessors try to see how little of the county expense their taxing district can be required to bear. This is done by decreasing the amount of the individual assessments in that taxing district. Still there have been but few appeals before the State Board of Taxation from Bergen county.

### ABSTRACT OF RATABLES IN BERGEN COUNTY, 1894.

Townships.	Valuation of Real Estate.	Total Personal.	Total Valuation Taxable.	Tax Rate.
Englewood.....	\$2,681,925	\$327,275	\$2,958,800	\$2.70
Ridgefield.....	1,839,695	112,250	1,897,795	3.29½
Palisades.....	664,765	49,000	659,515	2.00
Harrington.....	1,253,250	138,200	1,369,350	2.46.5
Washington.....	841,790	98,550	927,365	1.82
Midland.....	463,950	66,125	526,075	1.44
New Barbadoes.....	2,241,470	311,775	2,459,195	2.82½
Lodi.....	568,295	52,665	620,960	3.97

## STATE BOARD OF TAXATION.

Townships.	Valuation of Real Estate.	Total Personal.	Total Valuation Taxable.	Tax Rate.
Union.....	460,655	31,375	477,105	3.34
Rutherford Borough.....	1,255,465	105,120	1,293,335	3.83
E. Rutherford Borough.....	417,685	26,360	432,935	3.497
Saddle River.....	1,137,490	62,800	1,200,290	2.36
Ridgewood.....	1,049,425	113,600	1,146,175	2.40
Franklin.....	995,475	71,750	1,062,825	1.20
Hohokus.....	799,260	93,275	884,160	1.58½
Orvil.....	813,175	97,550	902,225	1.37
Bergen.....	663,217	71,075	688,472	1.48
Ridgefield Borough.....	215,910	33,600	246,980	.....
Delford Borough.....	274,400	57,100	338,900	.....
Tenafly Borough.....	507,010	84,200	578,150	.....
Cresskill Borough.....	204,700	7,900	208,100	.....
Park Ridge Borough.....	198,855	21,075	218,930	.....
Westwood Borough.....	229,100	41,000	260,600	.....
Riverside Borough.....	203,600	27,450	229,050	.....
Maywood Borough.....	147,150	24,325	171,475	.....
Total.....	\$20,127,452	\$2,155,395	\$21,778,762	

## BURLINGTON COUNTY.

Burlington county is the largest county in territory in the State, and is divided into twenty-eight taxing districts, mostly townships; there are, however, a number of towns and villages. This county runs from the Delaware river to the Atlantic ocean. Part of the county is a rich agricultural district, while the southern or lower half is mostly wood land of little value, including large tracts of wild land, pine and cedar, cranberry bogs, &c. This county, like Bergen, is very unevenly assessed, and prior to the creation of the State Board of Taxation the agricultural lands were assessed at their true or market value, and in many cases in excess of such value. The assessments on this class of property have been somewhat decreased the past few years, in consequence of which the total valuation of the county for the year 1893 showed a decrease, as compared with 1892, of \$21,766, as did four other agricultural counties, viz., Cumberland, Gloucester, Hunterdon and Salem counties, thus relieving the farmers of some of the burdens of taxation, who, as a class, are taxed higher than almost any other class of citizens in New Jersey.

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## ABSTRACT OF RATABLES IN BURLINGTON COUNTY, 1894.

Townships.	Valuation of Real Estate.	Total Personal.	Total Valua- tion Taxable.	Tax Rate.
Bass River.....	\$212,070	\$47,000	\$254,020	\$1.87
Beverly City.....	478,950	37,135	485,500	2.50
Beverly.....	559,590	61,300	609,640	2.00
Bordentown.....	1,410,300	225,344	1,533,454	1.84½
Burlington.....	2,108,939	589,320	2,698,259	1.61
Chester.....	2,142,709	610,290	2,560,454	1.66
Chesterfield.....	912,064	307,104	1,078,618	1.39
Cinnaminson.....	231,637	69,888	301,575	1.65
Delran.....	678,100	80,700	648,300	2.06
Eastampton.....	326,805	74,691	359,146	1.89
Evesham.....	612,215	247,113	831,167	1.01
Florence.....	550,979	60,300	533,579	1.30
Lumberton.....	705,193	192,503	826,228	1.44
Mansfield.....	983,149	207,835	1,071,448	1.45
Medford.....	908,911	353,018	1,093,902	1.35
Mount Laurel.....	828,107	186,778	1,030,700	1.31
New Hanover.....	1,082,080	488,646	1,225,881	1.46
Northampton.....	1,690,220	600,475	2,041,273	1.60
Palmyra.....	493,689	33,762	512,816	1.95
Pemberton.....	663,500	310,100	631,000	1.39
Riverton.....	559,362	112,225	671,587	2.00
Shamong.....	267,525	33,212	295,000	1.40
Southampton.....	710,350	203,540	832,895	1.48
Springfield.....	1,035,235	358,610	1,247,275	1.35
Washington.....	149,825	18,250	168,075	1.78
Westampton.....	403,175	104,760	454,115	.....
Willingboro.....	256,440	71,400	293,490	.....
Woodland.....	129,925	6,700	136,625	2.08
Total.....	\$21,221,094	\$6,174,699	\$24,476,112	

## CAMDEN COUNTY.

There are eleven taxing districts in this county, including the city of Camden. As was stated in the first annual report of this Board, at page 42, the State Board of Taxation in 1891 increased the ratables of Camden city from \$18,944,275 to \$22,733,130; the city of Gloucester from \$1,905,000 to \$2,381,250; the city of Merchantville from \$452,552 to \$754,253; Stockton township from \$1,496,821 to \$1,871,026. In 1893 the city assessors of Camden further increased the ratables of the city of Camden to \$32,590,988. This was felt to be too high by many of the citizens of Camden, and in 1894 the rata-



bles in the city of Camden were reduced by the city assessors to \$25,362,249. Prior to this year there have been each year a large number of appeals and complaints filed with the State Board of Taxation; this year there have been but four or five, and those of small assessments. It would seem that the assessments in this county are becoming adjusted satisfactorily to the citizens of this county and on a basis of substantial justice. There is much valuable property in the county of Camden, and her towns and municipalities are increasing in population and wealth. It may not be too much to claim that the action of the State Board of Taxation has been felt beneficially in this county.

ABSTRACT OF RATABLES IN CAMDEN COUNTY FOR THE YEAR 1894.

Townships.	Valuation of Real Estate.	Total Personal.	Total Valua- tion Taxable.	Tax Rate.
Camden City.....	\$23,718,324	\$1,643 925	\$25,362,249	\$1.90
Gloucester City.....	1,606 400	328,275	1,934,675	2.00
Centre.....	635,540	90,080	775,620	1.44
Delaware.....	1,056 320	161,708	1,218,028	1.01
Gloucester.....	995,540	117,585	1,113,125	1.38
Haddon.....	2,502,785	332,980	2 835,765	1.12
Merchantville Borough.....	582,660	40,250	622,910	2.56
Pensauken.....	783,200	41,500	824,700	2.10
Stockton.....	1 906,980	93,020	2,000,000	2.38
Waterford.....	555,851	60,475	616,326	1.86
Winslow.....	584 626	50,965	635,591	1.31
Total.....	\$34,978,226	\$2,960,763	\$37,938,934	

CAPE MAY COUNTY.

This county is divided into twelve taxing districts, including Cape May City and seven boroughs. This is the smallest county in the State, in the same total of the ratables throughout in territory.

Cape May City being the principal taxing district in the county, which is composed largely of a summer population with summer homes. And, as was stated in a former report, the assessments in this county are, in the main, fairly made, and with substantial equality, there has been but one appeal and complaint made to the State Board of Taxation from this county.

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## ABSTRACT OF RATABLES IN CAPE MAY COUNTY FOR THE YEAR 1894.

Townships.	Valuation of Real Estate.	Total Personal.	Total Valuation Taxable.	Tax Rate.
Upper.....	\$424,875	\$90,975	\$500,000	\$1.32
Dennis.....	425,589	106,696	496,000	1.32
Middle.....	560,675	84,475	635,500	1.14
Lower.....	259,935	26,065	279,000	1.40
Ocean City.....	399,824	26,176	426,000	3.17
Sea Isle City .....	323,550	18,450	342,000	3.00
West Cape May.....	167,080	15,420	179,000	2.80
Avalon.....	125,000	.....	125,000	2.25
Holly Beach.....	172,110	5,390	177,500	3.75
Anglesea.....	197,418	8,082	205,500	3.00
Cape May Point.....	187,000	13,000	200,000	.....
Cape May City.....	1,428,594	171,406	1,600,000	2 20
Total.....	\$4,671,650	\$566,135	\$5,165,500	

## CUMBERLAND COUNTY.

Cumberland county is divided into thirteen taxing districts including the cities of Bridgeton, Millville and Vineland. The county is largely an agricultural one, with manufactures located at Bridgeton and Millville.

There is little to be said in addition to what was said in reference to this county in the first annual report at page 44, where the assessments in this county and the oyster industry were spoken of at some length.

There has been some improvement in the assessments in this county, though small. From Vineland appeals have been made to the State Board complaining of unjust assessments.

## ABSTRACT OF RATABLES IN CUMBERLAND COUNTY FOR THE YEAR 1894.

Townships.	Valuation of Real Estate.	Total Personal.	Total Valuation Taxable.	Tax Rate.
Bridgeton—1st Ward.....	\$1,342,720	\$558,670	\$1,704,105	\$1.70
2d Ward.....	1,148,315	371,200	1,346,565	
3d Ward.....	1,176,150	480,525	1,482,675	
4th Ward.....	918,000	259,870	1,033,550	
Commercial.....	455,233	196,975	587,925	1.27
Deerfield.....	936,593	346,777	1,051,427	.98
Downe.....	349,290	60,421	374,645	1.25
Fairfield.....	510,530	148,400	691,705	1.11

## STATE BOARD OF TAXATION.

Townships.	Valuation of Real Estate.	Total Personal.	Total Valuation Taxable.	Tax Rate.
Greenwich.....	440,606	184,049	624,655	1.07
Hopewell.....	902,759	286,969	1,032,321	1.00
Landis.....	839,475	44,700	884,175	1.62
Lawrence.....	648,575	209,360	745,925	.97
Maurice River.....	564,558	147,420	681,595	1.14
Millville—1st Ward.....	822,962	247,987	834,687	1.75
2d Ward.....	575,250	472,100	903,450	
3d Ward.....	901,429	474,915	1,251,659	
4th Ward.....	454,000	117,800	422,100	
Stow Creek.....	463,400	203,935	517,655	1.03
Vineland Borough.....	1,168,615	278,555	1,364,595	2.54
Total.....	\$14,648,460	\$5,096,028	\$17,437,314	

## ESSEX COUNTY.

Essex county is the wealthiest county in the State. In 1894 the total valuation was \$178,165,000. It is probably the most diversified in property interest, including several cities, townships and boroughs. It is divided into sixteen taxing districts, and includes as great, if not a greater variety of property interests, than its big rival, Hudson county. In each of the reports, the State Board of Taxation has spoken in terms of praise of the system of assessments as practiced and adopted in the city of Newark, and we have no reason to change those opinions at this time. There have been some appeals and complaints made to the State Board of Taxation of unequal assessments in this county. There have been complaints made to the Board that in some of the cities and taxing districts of Essex county the assessments in those districts were at a lower percentage of their true value than those in the city of Newark, thereby throwing upon the city of Newark an undue and unjust proportion of the county and State school tax, though no appeal has ever been filed with the State Board of Taxation seeking to remedy the alleged injustice. The short time which elapses between the date fixed for the meeting of the County Board of Assessors and the date when the taxes become due in the city of Newark is an obstacle in the way of invoking a remedy. Indeed this is true in many of the counties in which are located the larger cities, requiring as it does prompt and energetic action on the part of the officials of the city to perfect an appeal and prepare and produce the evidence necessary to prove the alleged injustice.

# STATE BOARD OF TAXATION.

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## ABSTRACT OF RATABLES IN ESSEX COUNTY FOR THE YEAR 1894.

Townships.	Valuation of Real Estate.	Total Personal.	Total Valua- tion Taxable.	Tax Rate.
City of Newark.....	\$104,665,175	\$25,582,838	\$128,217,000	\$1.96
City of Orange—				
1st Ward.....	1,635,300	173,300	1,753,000	2.88
2d Ward.....	1,854,300	250,900	2,034,000	
3d Ward.....	1,695,100	253,600	1,933,000	
4th Ward.....	1,733,100	180,100	1,895,000	
5th Ward.....	538,500	79,400	600,000	
East Orange—				
1st Ward.....	1,347,500	114,500	1,436,000	2.45
2d Ward.....	3,635,150	412,200	4,047,000	
3d Ward.....	3,309,800	319,000	3,606,000	
4th Ward.....	2,185,000	259,700	2,429,000	
5th Ward.....	2,089,400	185,000	2,264,000	
West Orange.....	2,965,960	309,295	3,236,000	2.50
South Orange.....	2,990,350	310,900	3,304,000	1.69½
Bloomfield—				
1st Ward.....	1,209,250	173,050	1,362,000	2.46
2d Ward.....	1,176,600	247,450	1,403,000	
3d Ward.....	1,519,050	155,325	1,636,000	
Franklin.....	1,155,050	76,950	1,200,000	2.65
Belleville.....	1,548,100	185,161	1,687,000	2.29
Caldwell.....	614,450	145,400	734,000	1.67
Livingston.....	537,300	87,500	609,000	1.22
Clinton.....	2,338,300	133,016	2,471,000	1.74½
Millburn.....	1,373,275	194,150	1,539,000	1.68
Montclair.....	6,429,900	807,800	7,119,000	3.26
Verona.....	570,100	51,300	609,000	1.76
Caldwell Borough.....	453,650	71,300	412,000	
Vailsburg.....	495,525	20,450	515,000	
Total.....	\$150,070,138	\$30,837,615	\$178,165,000	

## GLOUCESTER COUNTY.

This county is divided into sixteen taxing districts, including the city of Woodbury, and is largely composed of agricultural lands, and like the most of such land, is assessed at a fair market value. There have been but few appeals filed with the State Board of Taxation, and those mostly involving small assessments in which some error had crept into the assessment.

## ABSTRACT OF RATABLES IN GLOUCESTER COUNTY FOR THE YEAR 1894.

Townships.	Valuation of Real Estate.	Total Personal.	Total Valua- tion Taxable.	Tax Rate.
City of Woodbury.....	\$1,775,700	\$491,600	\$1,921,700	\$1.80
Clayton.....	517,050	241,575	673,535	1.52
Deptford.....	1,014,150	200,300	1,109,200	1.01
Elk.....	358,305	120,194	402,280	.95
Franklin.....	587,650	66,200	647,700	1.10
Glassboro'.....	821,750	242,625	964,425	1.43
East Greenwich.....	592,000	291,355	731,230	.98
Greenwich.....	975,206	502,643	1,237,111	.96
Harrison.....	866,201	463,049	1,043,784	1.08
South Harrison.....	495,343	234,190	570,608	.96
Logan.....	868,275	311,451	967,451	1.16
Mantua.....	883,830	276,460	989,130	1.00
Monroe.....	584,950	129,600	669,550	1.36
Washington.....	611,125	162,182	680,590	1.05
West Deptford.....	945,129	196,084	1,027,336	1.00
Woolwich.....	1,130,000	513,000	1,236,000	1.08
Total.....	\$13,026,664	\$4,442,508	\$14,871,630	

## HUDSON COUNTY.

The assessments in Hudson county have already been referred to somewhat in detail in a previous part of this report under the title of "Equalization of County and School Tax," in connection with the appeal by the city of Hoboken against the city of Jersey City, in which a complaint was made alleging that an injustice had been done the city of Hoboken by the action of the county board of equalization.

This county is divided into eleven taxing districts, and, next to Essex county, is the wealthiest and most diversified in property interest of any county in the State, though the smallest in territorial area. There have been each year a large number of appeals filed with the State Board of Taxation complaining of unfair assessments and unjust discriminations against individual property-owners, involving frequently large assessments and a great variety of property-interests. These appeals have been principally from the cities of Bayonne and Jersey City. In the report last year, at page 32, we had occasion to refer to the gross inequalities in the assessments in the city of Bayonne. The Assessor in the city of Hoboken has failed entirely to carry into effect the rule adopted and promulgated by this Board, which requires Assessors in cities to assess the land and improvements separately. We think the Legislature should make this

mode of assessment compulsory by legislative enactment, as no one questions its beneficial effect. The assessments in this county, owing to the action of the county board of equalization, have been much improved, in consequence of which a less number of appeals have been filed with the State Board of Taxation at the present time, although there is much yet to be done in the line of equalization, not only between the municipalities but between the individual assessments in all the municipalities of this county.

## ABSTRACT OF RATABLES IN HUDSON COUNTY FOR THE YEAR 1894.

Townships.	Valuation of Real Estate.	Total Personal.	Total Valuation Taxable.	Tax Rate.
Jersey City—1st District....	\$12,913,350	\$2,648,700	\$15,562,050	\$2.75
2d District....	8,453,345	820,200	9,273,545	
3d District....	11,903,250	994,700	12,897,950	
4th District....	13,016,045	793,550	13,809,595	
5th District....	11,477,890	619,750	12,097,640	
6th District....	21,787,140	1,043,250	22,830,390	
Total.....	\$79,551,020	\$6,919,950	\$86,470,979	
Bayonne.....	10,633,722	662,660	11,296,382	2.35
2 per cent. added.....			225,928	
			11,522,310	
Hoboken.....	21,408,200	2,162,460	23,570,660	2.34
5 per cent. added.....			1,178,533	
			24,749,193	
North Bergen.....	2,715,705	143,200	2,858,905	1.11
10 per cent. added.....			285,891	
			3,144,796	
West Hoboken.....	3,907,100	202,450	4,109,550	2.30
10 per cent. added.....			410,955	
			4,520,505	
Union.....	2,083,600	139,000	2,222,600	1.25
10 per cent. added.....			222,260	
			2,444,860	
Town of Union.....	2,604,700	188,300	2,793,000	2.36
20 per cent. added.....			558,600	
			3,351,600	
Weehawken.....	1,642,700	130,500	1,773,200	1.82
10 per cent. added.....			177,320	
			1,950,520	
Guttenburg.....	594,695	38,550	633,245	1.74
20 per cent. added.....			126,649	
			759,894	
Kearney.....	4,438,150	848,050	5,286,200	2.14
Harison.....	2,848,555	258,500	3,107,055	2.65
Total.....	\$135,386,022	\$11,921,881	\$147,307,903	

## HUNTERDON COUNTY.

Hunterdon county is divided into eighteen taxing districts. It is distinctly an agricultural county, and it is well and carefully assessed. This is shown somewhat by the relative value which the assessment of personal property bears to the real estate, the real estate being 625 per cent. and the personal property being 375 per cent., the highest per cent. of personal property of any county in the State. It was the only county in the State which showed a decrease in the total valuation of the assessments of 1892, compared with the valuation of 1893, showing a decrease of \$156,796; 1894, \$617,825; which, in turn, was due to a gradual decrease on the assessments of agricultural lands which has taken place in nearly all the agricultural counties in the State, there being little or no increase of other classes of property in this county. There have been few appeals filed with the State Board of Taxation alleging unfair or unjust assessments as between individuals in this county. The case referred to in a former part of this report was a dispute between the township of Holland, Hunterdon county, and the township of Pohatcong, Warren county, in which township of those two counties certain property of the Warren Manufacturing Company should be assessed and the taxes collected.

## ABSTRACT OF RATABLES IN HUNTERDON COUNTY FOR THE YEAR 1894.

Townships.	Valuation of Real Estate.	Total Personal	Total Valuation Taxable.	Tax Rate.
Alexandria.....	\$626,850	\$317,782	\$679,158	\$1.10
Bethlehem.....	896,406	400,539	1,032,705	1.04.9
Clinton.....	926,610	637,880	1,072,695	1.15
Clinton Borough.....	466,275	412,370	650,000	1.37
Delaware.....	1,292,275	738,850	1,519,325	1.10
East Amwell.....	714,200	535,322	942,800	1.02
Franklin.....	696,190	422,435	845,400	1.10
Frenchtown Borough.....	356,285	319,912	526,248	.95
High Bridge.....	738,803	246,747	746,656	1.21
Holland.....	960,027	503,198	1,267,258	1.18
Kingwood.....	702,402	467,419	827,886	1.15
Lambertville—1st Ward.....	329,730	65,670	310,720	1.50
2d Ward.....	566,385	534,080	902,840	
3d Ward.....	601,675	219,010	606,295	
Lebanon.....	736,930	309,710	780,500	1.05
Raritan.....	2,121,466	1,552,662	2,741,181	1.06
Readington.....	1,426,530	841,716	1,592,778	1.16
Tewksbury.....	899,970	508,464	1,044,314	1.25
Union.....	604,535	295,667	701,355	1.05
West Amwell.....	432,170	237,240	541,521	1.28
Total.....	\$16,095,819	\$9,646,673	\$19,361,635	

## MERCER COUNTY.

Mercer county is divided into ten taxing districts, including the city of Trenton. There is more property exempt from taxation in this county, in proportion to the sum total of all the property, than in any other county in the State. The County Board of Assessors of this county and the Assessors of the city of Trenton have in the past and do continue to make the assessments with care and accuracy. There have been but few appeals filed with the State Board of Taxation from Mercer county. In fact the city of Trenton and the county of Mercer are among the best and most carefully assessed taxing districts in the State.

## ABSTRACT OF RATABLES IN MERCER COUNTY FOR THE YEAR 1894.

Townships.	Valuation of Real Estate.	Total Personal.	Total Valuation Taxable.	Tax Rate.
Ewing.....	\$1,215,165	\$225,229	\$1,339,266	\$1.19
Hamilton.....	1,624,438	608,202	1,967,721	1.30
East Windsor.....	1,175,953	622,141	1,413,942	1.37
West Windsor.....	786,978	348,848	922,861	1.18
Princeton.....	2,055,169	947,504	2,737,829	1.35
Hopewell.....	2,102,600	1,476,684	2,718,500	1.35
Washington.....	633,088	203,578	697,338	1.36
Lawrence.....	785,400	168,800	789,250	1.42
Wilbur.....	777,295	38,024	815,319	1.80
Trenton.....	22,969,736	6,937,217	23,212,450	2.10
Total.....	\$34,125,822	\$11,576,227	\$41,814,476	

## MIDDLESEX COUNTY.

In connection with the case of the city of New Brunswick against East Brunswick, in a previous part of this report, we had occasion to refer to the assessments of this county. There have been, prior to the present year, a large number of appeals filed with the State Board of Taxation from this county, many of such appeals being from the city of New Brunswick; this resulted from the assessments having been made on a basis of "true value" by the valuers under the charter; this in turn raised the valuations in the city of New Brunswick above or in excess of some of the other taxing districts of the county, thereby throwing upon the city of New Brunswick an undue or unjust share of the county and school tax. Hence the appeal by



the city of New Brunswick against some of the other taxing districts in that county, resulting in a judgment against East Brunswick, referred to in a previous part of this report as having been affirmed by the Court of Errors and Appeals. It may not be too much to claim that the beneficial effects of the statute creating the State Board of Taxation has been directly felt by Middlesex county and the city of New Brunswick. The county of Middlesex is divided into thirteen taxing districts, including the city of New Brunswick.

ABSTRACT OF RATABLES IN MIDDLESEX COUNTY FOR THE YEAR 1894.

Townships.	Valuation of Real Estate.	Total Personal.	Total Valuation Taxable.	Tax Rate.
New Brunswick.....	\$8,058,500	\$2,150,000	\$10,208,500	\$2.62
South Brunswick.....	1,099,500	271,274	1,258,600	1.30
East Brunswick.....	1,126,370	213,470	1,339,840	1.33
North Brunswick.....	537,250	120,125	652,275	1.46
Cranbury.....	714,403	311,256	870,541	1.19
Monroe.....	981,534	290,690	1,092,970	1.34
Madison.....	416,520	47,325	442,175	1.57
Sayreville.....	676,050	81,450	675,400	1.72
South Amboy.....	991,950	196,400	1,051,950	1.38
Perth Amboy.....	3,025,210	220,000	3,245,210	2.45
Woodbridge.....	2,781,458	167,725	2,349,183	1.50
Piscataway.....	1,617,393	217,746	1,835,139	1.41
Raritan.....	1,634,450	227,950	1,813,600	1.39
Total.....	\$23,060,583	\$4,515,411	\$26,835,183	

MONMOUTH COUNTY.

Monmouth county is unlike any other county in the State, although in some respects like Burlington county. It is one of the principal agricultural counties, famed for the richness and variety of its agricultural lands; and these lands, like all the agricultural lands of the State, are assessed substantially at their true or market value. The attempt to divide this county has brought into public notice the varied interests and rapid growth of this county, containing summer population unlike anything else of its kind in the world. The problems involved in a proper valuation of much of the property located in the taxing districts along the shore are difficult. Land in some places has reached a high value, and in other places it has increased but little; fashion and popularity have inflated values in some places, while

others have had a gradual growth only. Many costly and beautiful structures have been built in these districts, to say nothing of those which are entirely unique in design and purposes of use. As in parts of Morris and Essex counties, the rich establish handsome homes in this county, for a part of the year, from sister States, and it is but natural that the public sentiment of the community should encourage the Assessors to deal fairly, if not lightly, with them in the matter of taxation.

There have been a number of appeals filed with the State Board of Taxation, involving in some cases assessments of large amounts.

The county is divided into twenty-three taxing districts.

## ABSTRACT OF RATABLES IN MONMOUTH COUNTY FOR THE YEAR 1891.

Townships.	Valuation of Real Estate.	Total Personal.	Total Valuation Taxable.	Tax Rate.
Atlantic.....	\$745,650	\$321,824	\$823,500	\$1.10
Eatontown.....	1,753,069	267,962	1,872,000	1.13
Freehold.....	.....	.....	3,300,000	1.00
Holmdel.....	1,208,983	455,584	1,208,500	1.11 1
Howell.....	990,210	213,145	965,500	1.00
Manalapan.....	1,044,510	403,010	1,089,000	1.16 6
Marlboro.....	1,056,850	163,800	1,028,500	1.27
Matawan.....	809,601	277,070	959,500	1.52 8
Middletown.....	3,305,350	559,150	3,532,000	1.24
Millstone.....	878,157	379,646	938,500	1.13 9
Neptune.....	2,657,594	113,344	2,553,000	1.25 9
Ocean.....	9,178,000	1,043,550	9,846,500	1.07 1
Raritan.....	1,403,175	439,016	1,532,000	1.60 2
Shrewsbury.....	4,965,145	815,223	5,750,000	1.12 1
Upper Freehold.....	1,668,788	837,847	1,948,500	1.05
Wall.....	1,950,800	239,500	2,990,500	1.05
Manasquan Borough.....	405,160	93,475	425,000	1.87
Asbury Park Borough.....	2,888,200	327,725	3,156,500	1.13 4
Bradley Beach Borough.....	269,200	21,250	275,500	.96 8
N. Spring Lake Borough.....	362,750	23,140	377,500	.....
Spring Lake Borough.....	742,100	55,400	770,000	1.68
Atlantic Highlands Borough	1,110,110	193,063	1,308,000	.....
Total.....	\$39,393,402	\$7,321,724	\$47,570,000	

## MORRIS COUNTY.

Morris county is divided into seventeen taxing districts, including Morris township, in which Morristown is located. The assessable value of Morris county does not keep pace with its public reputation

for wealth. In 1884 the total valuation of the county was \$20,482,783.00; in 1894 it was \$24,846,011.00. Much of the property in this county, especially in Morris township, is like similar property in parts of Somerset, Essex and Monmouth counties: it presents questions involving good judgment to value it correctly. Here people of means make their homes from adjoining States, and the public sentiment supports and encourages the Assessors to deal lightly with the assessments, in many instances and at times with unjust discriminations toward other taxpayers in the same county. Personal property is required by law to be assessed without a public sentiment to support the Assessors, by requiring that all assessments shall be made upon the same per cent. of value, i. e., equalized. It is idle to expect that the assessments in such a county will be either well or fairly made.

## ABSTRACT OF RATABLES IN MORRIS COUNTY FOR THE YEAR 1894.

Townships.	Valuation of Real Estate.	Total Personal.	Total Valuation Taxable.	Tax Rate.
Boonton.....	\$1,076,850	\$193,500	\$1,246,850	\$1.92
Chatham.....	1,213,205	128,950	1,328,355	1.07.9
Chester.....	711,200	257,245	823,825	1.22.8
Hanover.....	1,583,400	353,605	1,886,160	1.01
Jefferson.....	457,530	149,000	591,930	1.29½
Morris.....	7,517,000	1,263,000	8,690,000	1.12
Mendham.....	716,445	150,407	778,000	1.07
Montville.....	485,010	83,825	552,235	1.16
Mount Olive.....	658,825	128,840	727,200	1.15
Passaic.....	501,275	130,675	578,250	1.23
Pequanoc.....	705,590	97,440	802,280	1.11
Randolph.....	1,329,125	235,400	1,524,825	1.49
Rockaway.....	1,152,100	141,800	1,275,900	.94
Roxbury.....	617,735	121,590	712,225	1.34
Washington.....	963,639	379,350	1,110,689	1.07½
Mount Arlington.....	288,050	32,950	318,500	.....
Madison.....	1,679,360	219,427	1,898,787	.....
Total.....	\$21,656,339	\$4,072,004	\$24,846,011	

## OCEAN COUNTY.

Ocean county is divided into eighteen taxing districts. With the exception of the portion lying along the ocean and at Lakewood, the property in this county consists chiefly of large tracts of woodland and uncultivated land. The increase in value and the improvements at Lakewood have been phenomenal, unequalled in rapid develop-

ment, probably, by any other place in the State. Lakewood is well known as a winter resort for a large class of people drawn from adjoining States. The tax rate in the taxing districts in this county, on an average, are lower than in any other county. This is largely the result of making a fair valuation of all the property in the taxing districts and assessing the property substantially on the basis of the constitutional standard of true value. During the first and second years of the existence of the State Board of Taxation a large number of appeals were filed with the Board, in most cases involving property of comparatively small value; since then there have been few or no appeals filed from this county.

## ABSTRACT OF RATABLES IN OCEAN COUNTY FOR THE YEAR 1894.

Townships.	Valuation of Real Estate.	Total Personal.	Total Valuation Taxable.	Tax Rate.
Bay Head Borough.....	\$196,350	\$11,650	\$207,450	.....
Beach Haven Borough.....	180,625	33,925	214,550	.....
Berkeley .....	233,150	20,500	246,900	\$1.20
Brick.....	357,850	55,625	377,325	1.56
Dover.....	628,367	189,537	676,579	1.23
Eagleswood.....	94,820	20,665	107,985	1.96
Island Heights Borough.....	180,172	3,315	180,987	.....
Jackson.....	305,445	55,503	327,353	1.52 1
Lacey .....	177,100	27,025	199,725	1.06
Lakewood.....	1,174,525	373,975	1,532,950	1.13
Lavellette Borough.....	30,795	500	31,295	....
Little Egg Harbor.....	294,300	92,200	383,500	1.50
Manchester.....	197,305	28,790	208,945	1.44
Ocean.....	91,482	29,828	121,310	1.96
Point Pleasant Borough.....	412,065	35,850	430,075	1.80
Plumstead.....	441,967	196,289	510,232	1.03
Stafford.....	191,102	36,480	214,582	1.67
Union.....	147,500	26,100	168,850	2.30
Total.....	\$5,334,920	\$1,237,757	\$6,140,593	

## PASSAIC COUNTY.

Passaic county is divided into eight taxing districts, the smallest number in any county in the State. This includes the cities of Paterson and Passaic. There have been a large number of appeals, in which unjust assessments and unfair discriminations were alleged, filed with the State Board of Taxation each year. The greater part of these appeals were from assessments of property located in the city of Paterson. Many were of property

located on Broadway in that city. This class of property has a well-defined and easily ascertained market value. Some of the appeals were of tracts of unimproved land lying within the city limits of Paterson which had been subdivided into lots and held for sale. There is as much if not more of this class of property in Passaic county, except possibly Bergen, than any other county in the State. Owing, perhaps, to the financial depression, which has made this class of property unsalable, irritating friction has been engendered between the city Assessors and some of the taxpayers of the city of Paterson, doubtless due to the point of view from which this class and similar classes of property may be valued. The assessments in parts of this county, and especially in the cities of Paterson and Passaic, can be much improved along the lines of individual equalization, and a healthy public sentiment directed in that channel and to that purpose would soon cure some of the evils of which many of the citizens of this county complain so often to the State Board of Taxation. It is with pleasure that the Board notes that the appeals from the city of Paterson are considerably less this year than in previous years, owing doubtless to a more substantial equalization of individual assessments by the Assessors.

ABSTRACT OF RATABLES IN PASSAIC COUNTY FOR THE YEAR 1894.

Townships.	Valuation of Real Estate.	Total Personal.	Total Valua- tion Taxable.	Tax Rate.
City of Paterson—				
1st Ward.....	\$1,819,960	\$117,650	\$1,937,610	\$2.50
2d Ward.....	2,697,395	286,418	2,983,813	
3d Ward.....	7,822,433	925,315	8,747,748	
4th Ward.....	8,468,820	1,832,900	10,301,720	
5th Ward.....	4,233,002	1,153,760	5,386,762	
6th Ward.....	2,384,750	678,550	3,063,300	
7th Ward.....	2,037,188	733,450	2,770,638	
8th Ward.....	3,126,228	494,450	3,620,678	
City of Passaic—				
1st Ward.....	1,300,975	176,675	1,477,650	2.42
2d Ward.....	1,187,265	261,850	1,449,115	
3d Ward.....	1,277,350	73,600	1,350,950	
4th Ward.....	1,517,352	167,373	1,684,725	
Acquackanonk..	1,280,165	80,000	1,340,165	1.49
Little Falls.....	622,050	120,650	742,700	1.39
Manchester.....	834,950	64,500	899,450	1.84
Pompton.....	679,300	92,525	771,825	3.474
Wayne.....	729,140	98,940	828,080	1.96
West Milford.....	520,575	47,675	568,250	1.64
Total.....	\$42,518,898	\$7,406,281	\$49,925,179	

## SALEM COUNTY.

Salem county has eleven townships, two boroughs, several thriving towns, and the city of Salem, the county seat.

Its interests are largely agricultural and the land is in a fair state of cultivation.

Its factories are glass, oil-cloths, window-sash machinery, iron molding, clothing and canning, the products of which are sent to a foreign market.

The canning of fruits and vegetables, especially tomatoes for transportation, has of recent years greatly developed.

The county has twenty-five factories for canning tomatoes alone, having an output this year of 13,500,000 cans, the tomatoes being raised on about 7,500 acres. During the season this industry employed 3,000 persons, whose wages aggregate \$225,000.

The glass industry is also large.

These factories seem to pay a fair proportion of taxes. More complaint is heard on the taxation of farm-land than from any other source. Agricultural land throughout the county seems to be assessed at true value, and in many instances, and sometimes in whole townships, beyond true value. Much complaint arises from this source, especially in the townships of Elsinboro' and Lower Alloways Creek, where, admittedly, agricultural land is assessed far beyond its true value. It is apparent, from an examination of the duplicates of these townships for the past few years, that the assessments have consisted of little else than copying the duplicate of previous years. This promises to be remedied in the future. No complaints of excessive valuations have been heard from Mannington, Pilesgrove, the Pittsgroves, or other townships—some few from Upper and Lower Penns Neck—all of which seem to be assessed at true value, perhaps, in some instances, above true value.

Salem county contributes \$200 to the Reserve Fund, more than it receives from it.

## ABSTRACT OF RATABLES IN SALEM COUNTY FOR THE YEAR 1894.

Townships.	Valuation of Real Estate.	Total Personal.	Total Valuation Taxable.	Tax Rate.
Salem—				
East Ward.....	\$1,388,100	\$804,250	\$1,853,350	\$1.29
West Ward.....	1,045,950	721,850	1,564,700	
Elsinboro.....	394,914	115,365	448,139	1.00
Mannington.....	1,224,844	489,690	1,434,384	1.00
Quintor.....	597,110	264,225	712,700	.95

## STATE BOARD OF TAXATION.

Townships.	Valuation of Real Estate.	Total Personal.	Total Valuation Taxable.	Tax Rate.
Lower Alloways Creek.....	\$684,721	\$405,044	\$834,050	\$0.92
Alloways.....	687,625	304,800	789,425	1.08
Pilesgrove.....	1,315,550	567,400	1,503,025	.99
Woodstown Borough.....	643,375	568,775	986,125	.....
Upper Pittsgrove.....	1,069,600	547,216	1,271,792	.80
Pittsgrove.....	518,870	158,545	565,760	1.15
Upper Penns Neck.....	450,639	170,883	532,439	1.04
Lower Penns Neck.....	644,775	295,725	768,150	1.12
Oldmans.....	629,984	335,435	744,100	.95
Elmer Borough.....	344,750	182,435	402,773	1.10
Pennsgrove Borough.....	383,710	171,185	487,440	.....
Total.....	\$12,024,817	\$6,082,623	\$14,899,352	

## SOMERSET COUNTY.

There are in Somerset county ten taxing districts. The State Board of Taxation in each of the annual reports had occasion to speak in terms of commendation of the assessments as made in this county. The assessments are, generally speaking, uniform and based upon the constitutional standard of true values, and it is unquestionably one of the best assessed counties in the State. The tax-rate is uniformly low, as compared with many other taxing districts of other counties. The relative value of the personal property to the real estate is: personal property, 30; real estate, 70. It is said that the public affairs of this county are well managed. In Bernards township there have been the past few years a number of large, beautiful and costly houses erected for summer homes, which has greatly added to the wealth of this township. During the past year a few appeals have been filed with the State Board of Taxation from Somerset county.

## ABSTRACT OF RATABLES IN SOMERSET COUNTY FOR THE YEAR 1894.

Townships.	Valuation of Real Estate.	Total Personal.	Total Valuations Taxable.	Tax Rate.
Bedminister.....	\$950,045	\$534,308	\$1,175,000	\$1.06
Bernards.....	1,793,200	398,029	2,013,000	1.62
Branchburg.....	760,230	487,423	900,000	1.20
Bridgewater.....	3 757,670	2,115,697	4,428,000	1.20
Bound Brook Borough.....	866,190	360,480	1,057,000	1.46
Franklin.....	1,809,401	820,621	2,312,000	1.05
Hillsboro.....	1,630,568	854,898	1,896,000	1.00
Montgomery.....	942,007	370,546	986,000	1.00
North Plainfield..	2,025,050	272,950	2,227,000	1.98
Warren.....	323,640	38,025	347,000	1.90
Total.....	\$14,858,001	\$6,252,977	\$17,341,000	

## SUSSEX COUNTY.

Sussex county is, as is well known, largely hilly and mountainous, and here rich deposits of minerals are found. There are some good agricultural lands, though limited in extent. There are many large tracts of unproductive and wood lands. The county is divided into sixteen taxing districts, and with the exception of the assessments on mineral property in Hardyston and Sparta townships, referred to at length in a previous part of this report, there has never been an appeal filed with the State Board of Taxation from this county. Much of the land and property in this county has no ready sale, and consequently no fixed market value. It is said that the property in the county is uniformly assessed and upon a basis of true value. Our investigations in this county would lead to that conclusion. The experiments of Mr. Edison, by which the ores may be separated by means of electricity, are adopted in this county on a large scale, and it would seem that, if these experiments are successful from an economic standpoint, it will give an additional value to much of the mineral lands in Sussex county that are now too "lean" to work.

## ABSTRACT OF RATABLES IN SUSSEX COUNTY FOR THE YEAR 1894.

Townships.	Valuation of Real Estate.	Total Personal.	Total Valua- tion Taxable.	Tax Rate.
Andover.....	\$499,950	\$191,110	\$551,210	\$0.93½
Byram.....	473,670	123,545	552,315	1.00
Deckertown.....	326,560	269,210	433,300	.....
Frankford .....	538,910	370,850	672,260	.70
Green .....	438,786	242,945	519,936	1.00
Hampton.....	411,457	191,613	465,874	.....
Hardyston.....	742,455	180,950	831,055	1.08 9
Lafayette.....	412,147	135,065	451,572	.75
Montague.....	231,840	83,750	269,140	1.05
Newton.....	1,169,110	870,530	1,657,490	1.50
Sandyston.....	303,615	105,700	283,865	.75
Sparta.....	843,084	182,915	939,624	.94
Stillwater.....	485,650	227,345	601,216	.91
Vernon.....	489,555	113,720	584,430	.96 7
Wantage.....	1,122,120	487,490	1,158,230	.90
Walpack.....	168,790	76,395	180,390	1.04
Total.....	\$8,657,699	\$3,453,133	\$10,151,907	



## UNION COUNTY.

The cities of Elizabeth, Rahway and Plainfield are located in this county. Union county is divided into twelve taxing districts. The assessments in this county, as a rule, are made with judgment, intelligence and care; especially is this noticeable in the city of Elizabeth, the principal taxing district. There have been appeals filed with the State Board of Taxation from this county, principally from the city of Rahway, where the assessments are not up to the standard as made in some other taxing districts of Union county. In the city of Rahway the real estate is assessed by one set of Assessors, and the personal property by another set, and the different wards are likewise separately assessed, the result of which is necessarily lack of uniformity and equality in the valuations. Summit and Plainfield, in Union county, like parts of Essex and Morris county, have had many beautiful and costly houses erected for homes of persons attracted there from adjoining States, and these have materially added to the valuations in those taxing districts.

## ABSTRACT OF RATABLES IN UNION COUNTY FOR THE YEAR 1894.

Townships.	Valuation of Real Estate.	Total Personal.	Total Valuation Taxable.	Tax Rate.
Clark.....	\$223,250	\$24,950	\$248 200	\$1.27½
Cranford.....	727,745	68,255	791,000	2.50
Elizabeth—				
1st Ward.....	1,297,300	337,050	1,609,350	2.98
2d Ward.....	702,350	95,500	780,450	
3d Ward.....	792,950	34,150	799,300	
4th Ward.....	853 300	82,150	902,600	
5th Ward.....	671 700	16,850	647,100	
6th Ward.....	1,260,200	150,400	1,380,450	
7th Ward.....	665 300	25 550	664,150	
8th Ward.....	1 966 750	242,825	2,146,650	
9th Ward.....	1 270,250	150 765	1,367,080	2.21
10th Ward.....	1 692 900	602,500	2,254,500	
11th Ward.....	1 843 650	238,700	2,027,450	
12th Ward.....	1,513 250	143,450	1,629,850	
Fanwood.....	578 050	183,220	729,600	2.21
Linden.....	1,494,850	267,725	1,730,000	1.28
New Providence.....	237 550	17,450	255 000	2.21½
Plainfield.....	6,076 450	1,159 655	7,000,000	2.22
Rahway—				
1st Ward.....	453 200	37,600	461,100	2.81
2d Ward.....	438 525	61 075	473,275	
3d Ward.....	1,534 525	169,975	1,358,825	
4th Ward.....	571 600	112,450	664,950	

# STATE BOARD OF TAXATION.

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Townships.	Valuation of Real Estate.	Total Personal.	Total Valuation Taxable.	Tax Rate.
Springfield.....	288,100	40,200	320,000	1.70
Summit.....	1,325,000	134,000	1,459,000	3.34
Union.....	1,379,350	367,850	1,700,100	2.44
Westfield.....	1,172,000	102,600	1,223,000	2.08
Total.....	\$50,730,095	\$4,871,895	\$54,622,900	

## WARREN COUNTY.

Warren county is one of the principal agricultural counties in the State. Much of the land is rolling, and the soil is rich and fertile. Agricultural land in this county, like the same class in other counties, is assessed at its true or market value. Indeed, the Assessors in Warren county have shown energy and fairness in making the assessments throughout the county. At Phillipsburg there is relatively a large amount of railroad property assessed by the State Board of Assessors, being a railroad center for a number of railroads. At Washington there are large factories with valuable industries. Like most of the agricultural centers, there has been little or no increase in the sum total of the ratables of Warren county the past ten years.

Warren county is divided into twenty taxing districts, including Phillipsburg, which is divided into four wards. There have been a number of appeals filed with the State Board of Taxation, since its formation, from Warren county.

### ABSTRACT OF RATABLES IN WARREN COUNTY FOR THE YEAR 1894.

Townships.	Valuation of Real Estate.	Total Personal.	Total Valuation Taxable.	Tax Rate.
Allamuchy.....	\$360,590	\$156,525	\$478,555	\$0.95
Belvidere.....	848,180	608,651	4,231,946	1.13
Blairstown.....	587,705	736,829	1,172,779	.80
Franklin.....	753,086	355,249	953,441	.89 4
Frelinghuysen.....	508,640	217,519	612,569	.82 1/2
Greenwich.....	465,118	191,505	604,595	.79
Harmony.....	631,518	273,015	796,133	.86
Hope.....	611,225	351,871	760,306	.83
Hackettstown.....	986,360	269,105	1,098,810	1.80
Hardwick.....	110,310	104,940	227,960	.98
Independence.....	377,270	174,938	458,661	1.00
Knowlton.....	547,637	345,380	744,560	.99
Lapatcong.....	659,475	178,373	760,850	.75

## STATE BOARD OF TAXATION.

Townships.	Valuation of Real Estate.	Total Personal.	Total Valuation Taxable.	Tax Rate.
Mansfield.....	\$647,285	\$233,903	\$733,993	\$ .953
Oxford .....	1,592,450	448,140	1,836,155	.85
Pahatcong.....	847,423	267,192	1,019,315	.80
Pahaquarry.....	112,640	20,550	125,640	1.28
Phillipsburg—1st Ward.....	746,750	370,905	1,040,150	1.87
2d Ward.....	460,830	115,289	495,685	
3d Ward.....	670,425	115,245	671,670	
4th Ward.....	684,775	53,845	698,814	
Washington Borough.....	1,181,805	436,697	1,318,746	1.49
Washington .....	757,079	244,409	865,836	.87
Total.....	<u>\$15,238,696</u>	<u>\$6,279,078</u>	<u>\$18,705,169</u>	

## PART II.

### Valuation of taxable and exempt property in the State of New Jersey for the Year 1894.

Atlantic.....	\$17,243,687
Bergen.....	21,778,762
Burlington.....	24,476,122
Camden.....	37,938,984
Cape May.....	5,165,500
Cumberland.....	17,437,314
Essex.....	178,165,000
Gloucester.....	14,871,630
Hudson.....	147,307,903
Hunterdon.....	19,361,635
Mercer.....	41,614,476
Middlesex.....	26,835,183
Monmouth.....	45,570,000
Morris.....	24,846,011
Ocean.....	6,140,593
Passaic.....	49,925,179
Salem.....	14,899,352
Somerset.....	17,341,000
Sussex.....	10,151,907
Union.....	34,622,900
Warren.....	18,705,189

Total valuation of real and personal property.....	\$774,398,327
Valuation of railroad and canal property (subject to review).....	222,059,377
Exempt property as returned by local Assessors.....	72,786,571

Total valuation of all property in State.. \$1,069,244,215

#### VALUATIONS AND PERCENTAGE OF INCREASE AND DECREASE—1893-1894.

Counties.	Valuations of 1893.	Valuations of 1894.	Decrease.	Increase.
Atlantic.....	\$16,960,014	\$17,243,687	.....	\$283,673
Bergen.....	20,652,336	21,778,762	.....	1,126,426
Burlington.....	24,411,273	24,476,122	.....	64,849
Camden.....	44,622,468	37,938,989	\$6,683,479	.....
Cape May.....	5,091,000	5,165,500	.....	74,500

## STATE BOARD OF TAXATION.

Counties.	Valuations of 1893.	Valuations of 1894.	Decrease.	Increase.
Cumberland.....	\$17,356,000	\$17,437,314	.....	\$81,314
Essex.....	175,936,000	178,165,000	.....	2,239,000
Gloucester.....	14,809,410	14,871,630	.....	62,220
Hudson.....	141,591,212	147,307,903	.....	5,716,691
Hunterdon.....	19,979,460	19,361,635	\$617,825	.....
Mercer.....	41,229,995	41,614,476	.....	384,681
Middlesex.....	26,389,551	26,835,183	.....	445,632
Monmouth.....	43,407,100	45,570,000	.....	2,162,900
Morris.....	24,913,092	24,846,011	67,081	.....
Ocean.....	5,963,892	6,140,593	.....	171,701
Passaic.....	49,622,920	49,925,179	.....	302,259
Salem.....	15,072,802	14,899,352	173,450	.....
Somerset.....	17,314,857	17,341,000	3,657	.....
Sussex.....	10,296,020	10,151,907	144,113	.....
Union.....	33,655,275	34,622,900	.....	967,625
Warren.....	18,995,997	18,705,189	290,808	.....
Total.....	\$768,295,274	\$774,358,332	\$7,980,413	\$14,083,470
Decrease.....				7,930,413
Total increase, 1894.....				\$6,103,057

The following table shows the relative value which the personal property bears to the real estate in each county of the State for the year 1894 :

Counties.	Real Estate.	Personal.	Per cent. Real.	Per cent. Personal.
Atlantic.....	\$15,578,128	\$1,954,874	83.8	11.2
Bergen.....	20,127,752	2,155,895	90.3	9.7
Burlington.....	21,221,094	6,174,699	77.4	33.6
Camden.....	34,978,226	2,960,763	92.1	7.9
Cape May.....	4,671,650	566,135	89.1	10.9
Cumberland.....	14,649,460	5,096,028	74.1	25.9
Essex.....	150,070,188	30,837,615	82.9	17.1
Gloucester.....	13,026,664	4,442,508	74.5	25.5
Hudson.....	135,336,022	11,921,881	91.9	8.1
Hunterdon.....	16,095,819	9,646,673	62.5	37.5
Mercer.....	31,125,822	11,576,227	74.6	25.4
Middlesex.....	23,060,588	4,515,411	83.6	16.4
Monmouth.....	39,393,402	7,321,724	84.3	15.7
Morris.....	21,656,339	4,072,004	84.1	15.9
Ocean.....	5,334,920	1,237,757	81.1	18.9
Passaic.....	42,518,898	7,406,281	85.1	14.9
Salem.....	12,024,817	6,082,623	66.4	33.6
Somerset.....	14,858,001	6,232,977	70.3	29.7
Sussex.....	8,657,699	3,853,133	69.2	30.8
Union.....	30,730,095	4,871,895	86.3	13.7
Warren.....	15,238,996	6,278,079	70.8	29.2
Average in State.....			79.9	20.1

# STATE BOARD OF TAXATION.

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The table summarized shows that the counties in which the real estate valuation amounts to 90 per cent. and over the gross valuations are Bergen, Camden and Hudson; 85 and 90 per cent., Atlantic, Cape May, Passaic and Union; 80 and 85 per cent., Essex, Middlesex, Monmouth, Morris and Ocean; 75 and 80 per cent., Burlington; 70 and 75 per cent., Cumberland, Gloucester, Mercer, Somerset and Warren; 65 and 70 per cent., Salem and Sussex; 60 and 65 per cent., Hunterdon.

## VALUATION AND POPULATION OF CITIES.

### City of Newark. Population, 181,830.

Real Estate.....	\$104,665,175
Personal.....	25,582,838
Total.....	<u>\$130,248,013</u>

### Jersey City. Population, 163,003.

Real Estate.....	\$79,551,020
Personal.....	6,919,950
Total.....	<u>\$86,470,970</u>

### Paterson. Population, 78,347.

Real Estate.....	\$32,589,776
Personal.....	6,222,493
Total.....	<u>\$38,812,269</u>

### Camden. Population, 58,313.

Real Estate.....	\$23,718,324
Personal.....	1,643,925
Total.....	<u>\$25,362,249</u>

### Trenton. Population, 57,458.

Real Estate.....	\$22,969,736
Personal.....	6,937,217
Total.....	<u>\$29,906,953</u>

### Hoboken. Population, 43,648.

Real Estate.....	\$21,408,200
Personal.....	2,162,460
Total.....	<u>\$23,570,660</u>

## STATE BOARD OF TAXATION.

## Elizabeth. Population, 37,764.

Real Estate.....	\$14,529,900
Personal.....	2,119,890
Total.....	<u>\$16,649,790</u>

## Bayonne. Population, 19,033.

Real Estate.....	\$10,633,722
Personal.....	662,660
Total.....	<u>\$11,296,382</u>

## Orange. Population, 18,844.

Real Estate.....	\$7,456,300
Personal.....	940,300
Total.....	<u>\$8,396,600</u>

## New Brunswick. Population, 18,603.

Real Estate.....	\$8,058,500
Personal.....	2,150,000
Total.....	<u>\$10,208,500</u>

## Atlantic City. Population, 13,055.

Real Estate.....	\$10,915,430
Personal.....	1,404,969
Total.....	<u>\$12,320,399</u>

## Passaic. Population, 13,028.

Real Estate.....	\$5,282,942
Personal.....	679,498
Total.....	<u>\$5,962,440</u>

## Bridgeton. Population, 11,424.

Real Estate.....	\$4,585,185
Personal.....	1,670,285
Total.....	<u>\$6,255,450</u>

## Plainfield. Population, 11,267.

Real Estate.....	\$6,076,450
Personal.....	1,159,655
Total.....	<u>\$7,236,105</u>

## STATE BOARD OF TAXATION.

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## Town of West Hoboken. Population, 11,665.

Real Estate.....	\$3,719,550
Personal.....	178,010
Total.....	<u>\$3,897,560</u>

## Town of Union. Population, 10,643.

Real Estate.....	\$2,664,700
Personal.....	188,300
Total.....	<u>\$2,793,000</u>

## Millville. Population, 10,002.

Real Estate.....	\$2,783,641
Personal.....	1,313,202
Total.....	<u>\$4,096,843</u>

## Perth Amboy. Population, 9,512.

Real Estate.....	\$3,025,210
Personal.....	220,000
Total.....	<u>\$3,245,210</u>

## Phillipsburg. Population, 8,644.

Real Estate.....	\$2,562,780
Personal.....	664,284
Total.....	<u>\$3,227,064</u>

## Harrison. Population, 8,338.

Real Estate.....	\$2,848,555
Personal.....	258,500
Total.....	<u>\$3,107,055</u>

## Morristown. Population, 8,156.

Real Estate.....	\$7,517,000
Personal.....	1,263,000
Total.....	<u>\$8,780,000</u>

## Burlington. Population, 7,264.

Real Estate.....	\$2,108,939
Personal.....	589,320
Total.....	<u>\$2,698,259</u>

## Long Branch. Population, 7,231.

Real Estate.....	\$9,160,050
Personal.....	1,087,200
Total.....	<u>\$10,247,250</u>

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**Rahway. Population, 7,105.**

Real Estate.....	\$2,697,850
Personal.....	381,100
Total.....	<u>\$3,078,950</u>

**Gloucester City. Population, 6,564.**

Real Estate.....	\$1,606,400
Personal.....	328,275
Total.....	<u>\$1,934,675</u>

**Town of Hackensack. Population, 6,004.**

Real Estate.....	\$2,241,270
Personal.....	311,775
Total.....	<u>\$2,553,045</u>

**Salem. Population, 5,516.**

Real Estate.....	\$2,434,050
Personal.....	1,526,100
Total.....	<u>\$3,950,150</u>

**South Amboy. Population, 4,330.**

Real Estate.....	\$991,950
Personal.....	196,400
Total.....	<u>\$1,188,350</u>

**Bordentown. Population, 4,232.**

Real Estate.....	\$1,470,300
Personal.....	225,344
Total.....	<u>\$1,695,644</u>

**Red Bank. Population, 4,145.**

Real Estate.....	\$2,237,200
Personal.....	133,500
Total.....	<u>\$2,370,700</u>

**Lambertville. Population, 4,142.**

Real Estate.....	\$1,497,790
Personal.....	868,760
Total.....	<u>\$2,366,550</u>

## DEDUCTIONS FOR DEBTS AND TAXATION OF BANK SHARES.

The rules of the State Board of Taxation require that where deductions for debt are claimed, and the creditors reside in other taxing districts in the same State, each Assessor shall notify the Assessors of those taxing districts of such deductions; and that when the owners of stock in banks located in their taxing district are resident in another taxing district, each Assessor shall send notice of the same to the Assessor of such other taxing district. Under the act of April 1st, 1869, the tax of this class of property is assessed to the holder of such stock in the taxing district where the owner resides. If this rule were strictly complied with by the Assessors, a large amount of invisible personal property now escaping taxation would be listed. One of the difficulties under which the Assessors have labored, is that no list of Assessors of the various taxing districts in the State was obtainable. Such a list is herewith appended and we would urge upon the Assessors that in order to more efficiently perform their duties, they furnish the desired information to the Assessors of other localities, of debtors and bank shareholders residing in such districts.

## ASSESSORS FOR ATLANTIC COUNTY.

Township.	Name.	P. O. Address.	Elected.	Term Expires.
Absecon Town.....	John R. Steelman.....	Absecon.....	1894	1895
Atlantic City—1st Ward.....	Horace J. Keller.....	Atlantic City.....	1894	1895
2d Ward.....	Frank A. Soude .....	Atlantic City.....	1894	1895
3d Ward.....	Arthur Westcott.....	Atlantic City.....	1894	1894
4th Ward.....	Samuel G. Harris.....	Atlantic City.....	1894	1895
Buena Vista.....	John Faux.....	Vineland.....	1894	1897
Brigantine Borough.....	L. W. Strickland.....	Brigantine.....	1892	1895
Egg Harbor City.....	Charles Cast, Clerk.....	Egg Harbor City.....	.....	.....
*Egg Harbor.....	.....	.....	.....	.....
Galloway.....	Anthony Kiewzle.....	Egg Harbor City.....	1894	1897
Hamilton.....	L. W. Cramer.....	May's Landing.....	1894	1896
Hammonton Town.....	H. L. Minfort.....	Hammonton .....	.....	.....
Linwood Borough.....	John C. Steelman.....	Linwood .....	1894	1896
Mullica.....	W. W. Phillips.....	Elwood.....	1894	1897
Pleasantville Borough.....	A. M. Sooy .....	Pleasantville.....	1893	1896
South Atlantic Borough.....	W. H. Whittaker.....	South Atlantic City.....	1892	1895
Somers Point Borough.....	Moses Atkinson.....	Somers Point .....	.....	.....
Weymouth .....	W. H. Campbell.....	Scullville.....	1894	1897

\*Not returned.

## STATE BOARD OF TAXATION.

## ASSESSORS FOR BERGEN COUNTY.

Township.	Name.	P. O. Address.	Elected.	Term Expires.
Englewood.....	M. E. Springer.....	Englewood.....	1892	1895
Ridgefield.....	Henry Benecke.....	Fort Lee.....	1894	1897
Palisades.....	David D. Blauvelt.....	Schraalenburgh.....	1891	1894
Harrington.....	R. Newton Sneden.....	Northvale.....	1894	1897
Washington.....	William W. Banta.....	Hilledale.....	1894	1897
Midland.....	Nicholas G. Hopper.....	Ridgewood, Box No. 38	1894	1897
New Barbadoes.....	John McD. Gamewell.....	Hackensack.....	1894	1897
Lodi.....	Jacob Van Hook.....	Lodi.....	1894	1897
Union.....	Alex. J. Davidson.....	Kingsland.....	1894	1897
Rutherford Borough.....	Charles Planer.....	Rutherford.....	1892	1895
East Rutherford Borough.....	Henry Bachmann.....	Rutherford, Box 348...	1894	1897
Saddle River.....	Peter J. Smith.....	Rochelle Park.....	1894	1897
Ridgewood.....	Thomass Terheus.....	Hohokus.....	1894	1897
Franklin.....	John W. Ackerman.....	Oakland.....	1894	1897
Hohokus.....	John Ackerman.....	Wyckoff.....	1894	1897
Orvil.....	Abram N. Ackerman.....	Saddle River.....	1894	1897
Bergen.....	Adolph Kreuger.....	Carlstadt.....	1893	1896
Ridgefield Borough.....	C. D. Banta.....	Ridgefield.....	1893	1895
Delford Berough.....	Jacob M. Hill.....	New Millford.....	1894	1897
Tenafly Borough.....	Charles J. Everett.....	Tenafly.....	1894	1897
Cresskill Borough.....	A. C. Demarest.....	Cresskill.....	1894	1897
Park Ridge.....	Robert A. Sibbald.....	Park Ridge.....	1894	1897
Westwood.....	L. M. Plauck.....	Westwood.....	1894	1897
Riverside.....	John R. Voorhis.....	River Edge.....	1894	1897
Maywood.....	John C. Van Saun.....	Maywood.....	1894	.....

## ASSESSORS FOR BURLINGTON COUNTY.

Township.	Name.	P. O. Address.	Elected.	Term Expires.
Bass River.....	C. S. Cramer.....	New Gretna.....	1894	1897
Beverly City.....	William H. Van Solver.....	Beverly.....	1894	1895
Beverly.....	Joseph B. Carter.....	Delanco.....	1894	1897
Bordentown.....	H. B. Ford.....	Bordentown.....	1894	1897
Burlington.....	William G. Wise.....	Burlington.....	1894	1897
Chester.....	Benjamin Rogers.....	Moorestown.....	1894	1897
Chesterfield.....	Charles Holloway.....	Chesterfield.....	1894	1897
Cinnaminson.....	Timothy Morton.....	Parry.....	1894	1897
Delran.....	R. W. Babington.....	Riverside.....	1894	1897
Eastampton.....	Joseph Powell, Jr.....	Smithville.....	.....	.....
Evesham.....	William L. Brown.....	Marlton.....	.....	.....
Florence.....	John Kale.....	Florence.....	1893	1896
Lumberton.....	Edwin Rogers.....	Masonville.....	1892	1895
Mansfield.....	Edwin Ingling.....	Columbus.....	1893	1895
Medford.....	William Potts.....	Medford.....	1894	1897
Mount Laurel.....	W. P. Lippincott.....	Hartford.....	1894	1897
New Hanover.....	Benjamin Remine.....	Wrightstown.....	1893	1896
Northampton.....	Harry B. Dill.....	Mt. Holly.....	1894	1895
Palmyra.....	Frederick Blackburn.....	Palmyra.....	1894	1895
Pemberton.....	B. W. Hampton.....	Pember' on.....	1894	1897
Riverton Borough.....	Ed. H. Pancoast.....	Riverton.....	1893	1896
Shamong.....	Winfield Haines.....	Tabernacle.....	1894	1897
Southampton.....	Granville Woolman.....	Vincentown.....	1894	1897
Springfield.....	Aaron Burtis.....	Mt. Holly.....	1894	1897
Washington.....	A. E. Koster.....	Green Bank.....	1894	1897
Westampton.....	J. Barclay Hilyard.....	Rancocas.....	1894	1897
Willingboro.....	James M. Stokes.....	Rancocas.....	1894	1897
Woodland.....	George Bezarth.....	Buchanan.....	1894	1897

# STATE BOARD OF TAXATION.

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## ASSESSORS FOR CAMDEN COUNTY.

Township.	Name.	P. O. Address.	Elected.	Term Expires.
Camden City.....	Board of City Assessors.....	City Hall Camden City	.....	.....
Gloucester City.....	Joseph Crowley.....	Gloucester.....	1894	1897
Centre.....	J. H. Jackson.....	Magnolia.....	1894	1897
Delaware.....	William Graff.....	Ellisburg.....	1894	1897
Gloucester.....	William J. Brown.....	Kirkwood.....	1894	1897
Haddon.....	William H. Harrison.....	Haddonfield.....	1894	1897
Merchantville Borough.....	M. B. Rudderow.....	Merchantville.....	1894	1897
Pensauken.....	H. E. Horner.....	Merchantville.....	1892	1895
Stockton Town.....	Charles Pedigree.....	Cramer Hill.....	1894	1897
Waterford.....	M. D. Beekley.....	Berlin.....	1894	1897
Winslow.....	M. G. Burdsall.....	Wilton.....	1894	1897

## ASSESSORS FOR CAPE MAY COUNTY.

Township.	Name.	P. O. Address.	Elected.	Term Expires.
Upper.....	R. S. Robinson.....	Tuckahoe.....	1894	1897
Dennis.....	Morris Warwick.....	Dennisville.....	1894	1897
Middle.....	Stillwell Townsend.....	Burleigh.....	1894	1897
Lower.....	William Rutherford.....	Cold Spring.....	1894	1896
Ocean City Borough.....	Reuben Ludlum.....	Ocean City.....	1894	1897
Sea Isle City.....	Chas. H. Cloutink.....	Sea Isle City.....	1894	1897
W. Cape May Borough.....	William B. Reeves.....	Cape May City.....	1892	1895
Avalon.....	James Carson.....	Avalon.....	.....	.....
Holly Beach Borough.....	William Shaw.....	Holly Beach.....	1894	1897
Anglesea.....	E. Ellsworth Hewitt.....	Anglesea.....	1894	1896
Cape May City.....	Charles Sandgran.....	Cape May City, Box 818	1894	1895
Cape May Point.....	Charles H. Foster.....	Cape May Point.....	1894	1897

## ASSESSORS FOR CUMBERLAND COUNTY.

Township.	Name.	P. O. Address.	Elected.	Term Expires.
Bridgeton—1st Ward.....	James B. Vanleer.....	Bridgeton.....	1894	.....
2d Ward.....	D. A. Gentry.....	Bridgeton.....	.....	.....
3d Ward.....	E. S. Holmes.....	Bridgeton.....	1894	1895
4th Ward.....	J. V. Booblitz.....	Bridgeton.....	1894	.....
Commercial.....	H. C. Mayhew.....	Mauricetown.....	1893	1896
Deerfield.....	Elijah R. Parvin.....	Deerfield.....	1894	1897
Downe.....	Willis A. Stiles.....	Newport.....	1894	1897
Fairfield.....	John B. Thompson.....	Fairton.....	1892	1895
Greenwich.....	William H. French.....	Greenwich.....	1894	1897
Hopewell.....	Walter L. Minch.....	Shiloh.....	1894	1897
Landis.....	Eben H. Foote.....	South Vineland.....	1894	1897
Lawrence.....	Charles C. Foster.....	Cedarville.....	1894	1897
Maurice River.....	Henry Reeves, Jr.....	Lee-burgh.....	1894	1897
Millville City—1st Ward.....	Joshua Cossaboon.....	Millville.....	1894	1895
2d Ward.....	R. M. Reeves.....	Millville.....	1894	1895
3d Ward.....	Joseph S. Pierce.....	Millville.....	1894	1895
4th Ward.....	Luke Vanaman.....	Millville.....	1894	1895
Stow Creek.....	Chas. D. Fogg.....	Shiloh.....	1894	1897
Borough of Vineland.....	Levi D. Johnson.....	Vineland.....	1894	1896

## STATE BOARD OF TAXATION.

## ASSESSORS FOR ESSEX COUNTY.

Township.	Name.	P. O. Address.	Elected.	Term Expires.
City of Newark.....	Board of Assessm't and Revision of Taxes— Owen F. Conlon, Pres.		Newark.....	.....
City of Orange—				
1st Ward.....	John P. Lee.....	Orange.....	1893	1896
2d Ward.....	Michael C. Davis.....	Orange.....	1893	1896
3d Ward.....	John Forsyth.....	Orange.....	1892	1896
4th Ward.....	Thos. A. Finneran.....	Orange.....	1892	1896
5th Ward.....	James P. Quinn.....	Orange.....	1891	1895
East Orange—1st Ward.....	Israel J. Dodd.....	164 Dodd St., E. Orange,	1892	1895
2d Ward.....	Philip C. Williams.....	East Orange.....	1893	1895
3d Ward.....	G. de Lisle Zimmerman.....	East Orange.....	1893	1896
4th Ward.....	Daniel Whitman, Jr.....	East Orange.....	1892	1895
5th Ward.....	W. F. Poucher.....	East Orange.....	1893	1896
West Orange.....	Frank O'Connor.....	West Orange.....	1894	1897
South Orange.....	Thomas C. Baker.....	Maplewood.....	.....	.....
Bloomfield—1st Ward.....	Samuel H. Baxter.....	Bloomfield.....	1892	1895
2d Ward.....	Lewis Cockfair.....	Bloomfield.....	1893	1896
3d Ward.....	George Peterson.....	Bloomfield.....	1892	1895
Franklin.....	Henry B. Duncan.....	Nutley.....	1894	1897
Belleville.....	William Connolly.....	Belleville.....	1894	1897
Caldwell Borough.....	William H. Bush.....	Caldwell.....	1891	1894
Livingston.....	George De Camp.....	Roseland.....	1894	1897
Clinton.....	C. Blake.....	Irvington.....	1894	1897
Millburn.....	John M. Drake.....	Millburn.....	1894	1897
Montclair.....	William M. Taylor.....	Montclair.....	1894	1896
Verona.....	Chas. W. Coughlan.....	Montclair.....	1892	1895
Caldwell.....	Geo. M. Canfield.....	Caldwell.....	1892	1895
Vailsburgh Borough.....	J. V. Diefenthaler.....	Vailsburgh.....	1894	1897

## ASSESSORS FOR GLOUCESTER COUNTY.

Township.	Name.	P. O. Address.	Elected.	Term Expires.
City of Woodbury.....	A. W. Cattell.....	Woodbury.....	1894	1894
Clayton.....	E. S. Costill.....	Clayton.....	1894	1897
Deptford.....	Wm. Cattell.....	Wenonah.....	1894	1897
Elk.....	William H. Brown.....	Hardingville.....	1892	1895
Franklin.....	Joshua C. Richman.....	Malaga.....	1894	1897
Glassboro.....	J. Z. Stanger.....	Glassboro.....	1894	1897
East Greenwich.....	Chaikley Haines.....	Mickleton.....	1894	1897
Greenwich.....	Jacob Ballinger.....	Paulesboro'.....	1894	1897
Harrison.....	Eli Heritage.....	Richwood.....	1894	1897
South Harrison.....	Amos Eastlack.....	Harrisonville.....	1894	1897
Logan.....	J. Clark Helms.....	Repaupa.....	1894	1897
Mantua.....	D. S. Pancoast.....	Pitman Grove.....	1894	1897
Monroe.....	Clayton Fice.....	Williamstown.....	1894	1897
Washington.....	Charles D. Nicholson.....	Turnersville.....	1894	1897
West Deptford.....	Mark Clement.....	Woodbury.....	1894	1897
Woolwich.....	Samual Avis.....	Swedesboro.....	1894	1897

## STATE BOARD OF TAXATION.

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## ASSESSORS FOR HUDSON COUNTY.

Township.	Name.	P. O. Address.	Elected.	Term Expires.
Jersey City.....	Board of Tax Com'rs— Rich'd Lahey, Pres., James H. Love, James O. Clarke, Jas. E. Connelly, Secy.	City Hall, Jersey City,	appointed.	
Bayonne City.....	James Murphy, Jr.....	Bayonne.....	1894	1895
Hoboken City.....	James Dollard.....	Hoboken.....	1893	1896
North Bergen.....	George Bruce.....	New Durham.....	1894	1897
Town of West Hoboken.....	Ed. McDermott.....	West Hoboken.....	1893	1895
Union.....	Edward Howarth.....	Weehawken, Box 117.....	1894	1897
Town of Union.....	Adam Miller.....	Weehawken.....	1894	1896
Weehawken.....	John O'Donnell.....	Station A, Hoboken.....	1894	1897
Guttenburg Township.....	Charles Sneath.....	Guttenburg.....	1894	1895
Kearny.....	James Matthews.....	Arlington.....	1893	.....
Harrison.....	James Nolan.....	City Hall, Harrison.....	1892	1895

## ASSESSORS FOR HUNTERDON COUNTY.

Township.	Name.	P. O. Address.	Elected.	Term Expires.
Alexandria.....	John C. Davis.....	Little York.....	1891	1897
Bethlehem.....	William W. Swayze.....	Glen Gardner.....	.....	.....
Town of Clinton.....	Henry Kline.....	Clinton.....	1890	1894
Clinton.....	Austin Cramer.....	Annandale.....	1894	1896
Delaware.....	Hiram D. Hoppock.....	Sergeantsville.....	1894	1897
East Amwell.....	Levi Holcombe.....	Ringoes.....	1894	1897
Franklin.....	George W. Snyder.....	Quakertown.....	1894	1897
Frenchtown Borough.....	W. L. Schaible.....	Frenchtown.....	1894	1897
High Bridge.....	Isaac H. Hummer.....	High Bridge.....	1894	1897
Holland.....	H. M. Craighead.....	Riegelsville.....	1894	1898
Kingwood.....	Samuel J. Snyder.....	Locktown.....	1894	1897
Lambertville—1st Ward.....	John Egan.....	Lambertville.....	1894	.....
2d Ward.....	Johnston Holcombe.....	Lambertville.....	1894	.....
3d Ward.....	Charles H. Wilmot.....	Lambertville.....	1894	1895
Lebanon.....	A. S. Banghart.....	Glen Gardner.....	1894	1897
Raritan.....	Charles C. Graugh.....	Flemington.....	1894	1897
Readington.....	Elijah Lowe.....	Barley Sheaf.....	1894	1897
Tewksbury.....	D. K. Apgar.....	Califon.....	1894	1897
Union.....	Morris Stockton.....	Pattensburg.....	1894	1897
West Amwell.....	G. H. Carr.....	Lambertville.....	1894	1897

## ASSESSORS FOR MERCER COUNTY.

Township.	Name.	P. O. Address.	Elected.	Term Expires.
Ewing.....	James M. Mathews.....	Trenton Junction.....	1894	1897
Hamilton.....	Samuel M. Robbins.....	Hamilton Square.....	1894	1897
*East Windsor.....				
West Windsor.....	C. H. Mather.....	Princeton Junction.....	1894	1897
Princeton.....	W. L. Briner.....	Princeton.....	1894	1897
Hopewell.....	Wilson D. Hunt.....	Harlowston.....	1894	1897
Washington.....	J. P. Hutchinson.....	Windsor.....	1894	1897
Lawrence.....	Isaac B. Baker.....	Lawrence Station.....	1893	1896
Wilbur Borough.....	John Coxon.....	Trenton.....	1892	1895
City of Trenton.....	Commissioners of As- sessment of Taxes— Lewis R. Williams, Pres.	Trenton.....	appointed.	

\*Not returned.

## STATE BOARD OF TAXATION.

## ASSESSORS FOR MIDDLESEX COUNTY.

Township.	Name.	P. O. Address.	Elected.	Term Expires.
City of New Brunswick.....	Charles A. Dunn.....	New Brunswick.....	1893	1896
South Brunswick.....	H. E. Hathaway.....	Monmouth Junction...	1894	1897
East Brunswick.....	Daniel Herbert.....	Jamesburg.....	1894	1897
North Brunswick.....	J. A. Wines.....	Milbourn.....	1894	1897
Cranbury.....	Frank A. Brown.....	Cranbury.....	1894	1897
Monroe.....	Charles G. Hoffman.....	Jamesburg.....	1894	1897
Madison.....	D. H. Brown.....	Brownsboro.....	1894	1897
Sayreville.....	Leveritt Smith.....	Sayreville.....	.....	.....
South Amboy.....	A. V. Applegate.....	South Amboy.....	.....	.....
Perth Amboy.....	John C. Donehue.....	Perth Amboy.....	1893	1896
Woodbridge.....	J. V. Freeman.....	Woodbridge.....	1894	1897
Piscataway.....	Charles E. Kelly.....	New Market.....	.....	.....
Raritan.....	B. M. Kelly.....	Metuchen.....	1894	1897

## ASSESSORS FOR MONMOUTH COUNTY.

Township.	Name.	P. O. Address.	Elected.	Term Expires.
Atlantic.....	Levi Scobey.....	Scobeyville.....	1894	1897
Eatontown.....	Elwood Snyder.....	Eatontown.....	.....	.....
Freehold Town.....	R. N. Senter.....	Freehold.....	1894	1896
Holmdel.....	Aaron Longstreet.....	Keyport.....	1894	1897
Powell.....	James H. Butcher.....	Ardena.....	1893	1896
Manalapan.....	S. C. Brown.....	Tennent.....	1894	1897
Marlboro.....	William Carson.....	Holmdel.....	1894	1897
Matawan.....	Charles A. Geran.....	Matawan.....	1894	1897
Middletown.....	George Brannia.....	{ Atlantic Highlands, Box No. 50..... }	1894	1897
Millstone.....	George J. Ely.....	Perrineville.....	1894	1897
Neptune.....	S. A. Oliver.....	Asbury Park.....	1894	.....
Ocean.....	Howard Brinley.....	Long Branch.....	1894	1896
Raritan.....	A. T. Bedle.....	Keyport.....	1894	1897
Shrewsbury.....	Thomas P. Brown.....	Red Bank.....	.....	.....
Upper Freehold.....	William Quicksell.....	Hornerstown.....	1894	1897
Wall.....	George E. Rogers.....	New Bedford.....	1894	1897
Manasquan Borough.....	James B. Wainwright.....	Manasquan.....	1893	1896
Asbury Park Borough.....	T. A. Seger.....	Asbury Park.....	1893	1896
Bradley Beach Borough.....	John B. Rogers.....	Bradley Beach.....	1894	1896
N. Spring Lake Borough.....	C. Wilbur Tuttle.....	Spring Lake Beach.....	1894	1896
Spring Lake Borough.....	U. Stanton Taylor.....	Spring Lake Beach.....	1893	1896
Long Branch Borough.....	S. A. Nelson.....	Long Branch.....	1893	1894
Atlantic Highlands Boro.....	Edgar H. Cook.....	Atlantic Highlands.....	1894	1897

## ASSESSORS FOR MORRIS COUNTY.

Township.	Name.	P. O. Address.	Elected.	Term Expires.
Boonton.....	Stevenson.....	Boonton.....	1894	1897
Chatham.....	Henry W. Young.....	Afton.....	1894	1897
Chester.....	H. P. Drake.....	Chester.....	1894	1897
Hanover.....	Joseph H. Bastedo.....	Boonton.....	1894	1897
Jefferson.....	Charles Chamberlain.....	Woodport.....	1894	1897
Morris.....	Collins Weir.....	Morristown.....	1894	1897
Montville.....	J. W. Van Duyne.....	Pine Brook.....	1894	1897

# STATE BOARD OF TAXATION.

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Township.	Name.	P. O. Address.	Elected.	Term Expires.
Mendham	J. B. Bowman	Mendham	1894	1897
Mount Olive	A. H. Bartley	Bartley	1894	1897
Passaic	F. L. Hendrickson	Madison	1894	1897
Pequanoc	Robert C. Getty	Butler	1894	1897
Randolph	Francis H. Tippet	Dover	1894	1897
Rockaway	William May	Rockaway	1894	1897
Roxbury	F. M. Flower	Landing	1894	1897
Washington	Jacob H. Hann	Stephensburg	1894	1897
Mt. Arlington Borough	J. H. Lowe	Mt. Arlington	1892	1895
Madison	D. H. Brown	Browntown	1894	1896

## ASSESSORS FOR OCEAN COUNTY.

Township.	Name.	P. O. Address.	Elected.	Term Expires.
Bay Head Borough	Julius Foster	Bay Head	1893	1895
Beach Haven	G. S. Butler	Beach Haven	.....	1896
Berkeley	Henry Williams	Bayville	1894	1897
Brick	A. W. Downey	Burrsville	1894	1895
Dover	Thomas B. Irons	Toms River	1894	1897
Eagleswood	S. P. Cramer	West Creek	1894	1897
Island Heights	Wm. McKaig	Island Heights	.....	.....
Jackson	W. S. Hendrickson	Cassville	1894	1897
Lacy	B. F. Holmes	Forked River	.....	.....
Lakewood	R. B. Robbins	Lakewood	1892	1895
Lavallette Borough	Edwin S. Haley	Lavallette	1894	1895
Little Egg Harbor	Alex. Cowperthwait	Tuckerton	.....	1894
Manchester	O. C. Johnson	Manchester	1894	1897
Ocean	Z. H. Wilkins	Waretown	1894	1897
Point Pleasant Borough	James T. Havens	Point Pleasant	1893	1895
Plumstead	D. W. Bussom	New Egypt	1894	1897
Stafford	John S. Courtney	Manahawkin	1894	1897
Union	E. W. Wills	Barnegat	1894	1896

## ASSESSORS FOR PASSAIC COUNTY.

Township.	Name.	P. O. Address.	Elected.	Term Expires.
City of Paterson	Commissioners of Assessment of Taxes, F. Delaney, Clerk	City Hall, Paterson	1892	1897
City of Passaic	Board of Assessors	City of Passaic	.....	.....
Acquackanonck	C. F. Hemmenway	Clifton	1894	1897
Little Falls	R. W. Furbeck	Little Falls	1894	1897
Manchester	William Berdan	Paterson	1894	1897
Pompton	Lemuel Van Nest	Pompton	1894	1897
Wayne	G. V. Zeliff	Paterson	1894	1897
West Milford	Joseph H. Schulston	Echo Lake	1894	1897



## STATE BOARD OF TAXATION.

## ASSESSORS FOR SALEM COUNTY.

Township.	Name.	P. O. Address.	Elected.	Term Expires.
Salem—East Ward.....	George A. Githens.....	Salem.....	1894	1895
West Ward.....	George M. Morris.....	Salem, Box No. 18.....	1894	1897
Elsinboro.....	Alpheus Y. Breece.....	Salem.....	1894	1897
Mannington.....	Samuel P. Allen.....	Salem.....	1894	1897
Quinton.....	Josiah T. Harris.....	Quinton.....	1894	1897
Lower Alloway Creek.....	Ed. F. Brown.....	Canton.....	1894	1897
Alloway.....	J. F. Ayres.....	Alloway.....	1894	1897
Pilesgrove.....	C. H. Richman.....	Woodstown.....	1894	1897
Woodston Borough.....	C. H. Richman.....	Woodston.....	1892	1895
Upper Pittsgrove.....	Joseph N. Gray.....	Pittsgrove.....	1894	1897
Pittsgrove.....	Lewis Whitaker.....	Centreton.....	1894	1897
Upper Penns Neck.....	George W. Hewitt.....	Pennsgrove.....	1894	1897
Lower Penns Neck.....	Ephraim Fowler.....	Pennsville.....	1894	1897
Oldmans.....	Levi C. Justice.....	Pedricktown.....	1894	1897
Elmer Borough.....	Eugene Bostwick.....	Elmer.....	1893	1895
Pennsgrove Borough.....	Amos Morris.....	Pennsgrove.....	1894	1897

## ASSESSORS FOR SOMERSET COUNTY.

Township.	Name.	P. O. Address.	Elected.	Term Expires.
Bedminster.....	H. L. Kennedy.....	Gladstone.....	1894	1897
Bernards.....	S. W. T. Meeker.....	Bernardsville.....	1894	1895
Branchburgh.....	L. T. Schenck.....	Readington.....	1894	1897
Bridgewater.....	C. L. Voorhees.....	Somerville.....	1894	1897
Bound Brook Borough.....	Charles McNabb.....	Bound Brook.....	1892	1895
Franklin.....	Sanford Snyder.....	East Millstone.....	1894	1897
Hillsboro.....	Abraham D. Baird.....	Frankfort.....	1893	1895
Montgomery.....	A. S. Dixon.....	Harlingen.....	1893	1895
North Plainfield.....	T. H. Cooley.....	Plainfield.....	.....	.....
Warren.....	Peter Newmiller.....	Warrenville.....	1894	1897

## ASSESSORS FOR SUSSEX COUNTY.

Township.	Name.	P. O. Address.	Elected.	Term Expires.
Andover.....	G. C. Cook.....	Andover.....	1894	1897
Byram.....	Daniel W. Goble.....	Andover.....	1894	1897
Deckertown.....	W. H. Seeley.....	Deckertown.....	1895	1896
Frankford.....	George Phillips.....	Branchville.....	1894	1897
Green.....	Moses Northrup.....	Huntsville.....	1894	1897
Hampton.....	Frank Emmans.....	Newton.....	1894	1897
Hardyston.....	Horace E. Rude.....	Hamburg.....	1894	1897
Lafayette.....	Nelson Ackerson.....	Lafayette.....	.....	.....
Montague.....	William P. Hornbeck.....	Montague.....	1894	1897
Newton.....	George Hardin.....	Newton.....	1894	1897
Sandyston.....	John J. Van Syckle.....	Laytons.....	1894	1897
Sparta.....	Charles Halsey.....	Sparta.....	1894	1895
Stillwater.....	J. S. Opdyke.....	Stillwater.....	1894	1897
Vernon.....	Abram Van Winkle.....	Glenwood.....	1894	1897
Wantage.....	S. M. Parcell.....	Deckertown.....	1894	1897
Walpack.....	J. W. Bunnell.....	Walpack Centre.....	1894	1897

# STATE BOARD OF TAXATION.

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## ASSESSORS FOR UNION COUNTY.

Township.	Name.	P. O. Address.	Elected.	Term Expires.
Clark .....	F. P. Builman.....	Rahway.....	1894	1897
Cranford .....	E. S. Crane.....	Cranford .....	1894	1897
City of Elisabeth.....	J. J. Farrelly, Secy.....	Elisabeth.....	.....	.....
Fanwood .....	John Robison.....	Fanwood .....	1894	1897
Linden .....	J. A. Etheridge.....	Linden, Box No. 27.....	1894	1897
New Providence.....	A. M. Cory.....	New Providence.....	1894	1897
City of Plainfield.....	J. A. Hubbard.....	Plainfield.....	1893	1894
City of Rahway.....	Jerome B. Ebert, Sec'y.....	Rahway.....	1894	1895
Springfield .....	J. J. Hoff.....	Springfield.....	1894	1897
Summit.....	James W. Reeve.....	Summit.....	1891	1894
Union.....	D. Hobart Sayre.....	Union.....	1894	1897
Westfield.....	John M. O. Marsh.....	Westfield.....	1894	1897

## ASSESSORS FOR WARREN COUNTY.

Township.	Name.	P. O. Address.	Elected.	Term Expires.
Allamuchy.....	E. J. Harden.....	Allamuchy .....	1894	1897
Belvidere Borough.....	Elisha M. Fleming.....	Belvidere.....	1894	1895
Blairstown.....	J. J. Linaberry.....	Blairstown .....	1894	1897
Franklin.....	William J. Pursell.....	New Village.....	1894	1897
Frelinghuysen .....	A. L. Cooke.....	Marksboro.....	1894	1897
Greenwich .....	William Sherrer.....	Blcomsbury.....	1894	1897
Harmony.....	Cornelius Pittenger.....	Harmony.....	1894	1897
Hope .....	Alvin A. Van Horn.....	Hope.....	1894	1897
Hackettstown .....	M. R. Nunn.....	Hackettstown.....	1892	1894
Hardwick .....	Philip S. Savercool.....	Hardwick .....	1894	1897
Independence.....	C. H. Albertson.....	Vienna.....	1894	1897
Knowlton.....	Woodley Brugler.....	Columbia.....	1894	1897
Lopatcong.....	Rowland Firth.....	Phillipsburg.....	.....	.....
Mansfield.....	James Beaty.....	Stephensburg.....	1894	1897
Oxford .....	David Trimmer.....	Oxford.....	1894	1897
Pohatcong.....	Rutledge T. Crouse.....	Finesville.....	1894	1897
Pahaquarry.....	Fletcher Fuller.....	Caino.....	1894	1897
Phillipsburg—1st Ward.....	A. Miller.....	Phillipsburg.....	1894	1895
2d Ward.....	Frank A. Kugler.....	Phillipsburg.....	1894	1895
3d Ward.....	James D. Smith.....	Phillipsburg.....	1894	1894
4th Ward.....	James Price.....	Phillipsburg.....	1894	1895
Washington Borough.....	William Weller.....	Washington.....	1891	1894
Washington.....	O. S. Dalrymple .....	Washington.....	1894	1897



## PART III.

### Taxation of Vessels.

#### CORRESPONDENCE.

The following correspondence between the State Board of Taxation, the Department of State and the Bureau of Navigation, Washington, D. C., shows the interest manifested in this subject, and also shows how others are dealing with this important question of Taxation as applied to vessel property:

TREASURY DEPARTMENT,  
BUREAU OF NAVIGATION,  
WASHINGTON, D. C., April 11, 1894. }

*The Honorable the Secretary of State of New Jersey:*

SIR—The Bureau of Navigation, Treasury Department, is making inquiry concerning the methods of taxation for State and local purposes of vessels and vessel owners, with a view to ascertain the effect of such taxation upon the American carrying trade and to make comparisons with the statutes of other maritime nations, relating to the same subject.

I have the honor respectfully to request that, if practicable, this office be furnished with copies of the tax laws of your State bearing upon the subject.

I shall deem it a favor to receive the name and address of any public officer, State or local, who may assist in the purposes of the inquiry.

Respectfully yours,

EUGENE T. CHAMBERLAIN,  
*Commissioner.*

The above communication was referred by the Honorable Secretary of State to the State Board of Taxation and answered April 12th, 1894.

OFFICE OF THE COLLECTOR OF CUSTOMS, }  
PORT OF NEWARK, N. J.,  
April 13th, 1894. }

*Hon. Henry C. Kelsey, Secretary of State, Trenton, N. J.:*

DEAR SIR—The Bureau of Navigation, Treasury Department, Washington, D. C., is making inquiry concerning the methods of taxation, for State and local

purposes, of vessels and vessel owners, with a view of ascertaining the effect of such taxation upon the American carrying trade.

I do not believe there is any State law in New Jersey bearing upon this subject, but if so, will you kindly furnish me with a copy of the same?

Respectfully yours,

HENRY W. EGNER,  
*Collector of Customs.*

This communication was answered April 17th, 1894, by this Board.

OFFICE OF THE COLLECTOR OF CUSTOMS, }  
PORT OF NEWARK, N. J., }  
May 7th, 1894. }

*Hon. State Board of Taxation, Trenton, N. J. :*

GENTLEMEN—On April 13th, 1894, I wrote, at the request of the Bureau of Navigation, Treasury Department, Washington, D. C., to the Hon. Secretary of State Kelsey, for information in reference to taxation for State and local purposes of registered vessels engaged in foreign trade. The Secretary replied that he referred my letter to your Board, and that you would furnish me the information desired; but you sent the report *direct* to the Commissioner of Navigation at Washington.

I received a letter again from said Commissioner, acknowledging the receipt of a copy of the report, but stating that it does not fully appear whether New Jersey exempts vessels from taxation. Will you kindly inform me of the facts.

Respectfully yours,

HENRY W. EGNER,  
*Collector.*

This communication was answered May 10th, 1894.

TREASURY DEPARTMENT, }  
BUREAU OF NAVIGATION, }  
WASHINGTON, D. C., July 3, 1894. }

*Albert H. Slape, Esq., Salem, N. J. :*

SIR—I inclose a memorandum illustrating the weight of State and local taxation on shipping in many of the States. In New York, Pennsylvania, Delaware and Alabama, however, our ships in foreign trade are free from all taxes.

You will note that Bath, Me., levies more taxes on its shipping than are paid by the North German Lloyd Company on over \$15,000,000 of shipping to Germany; that Portland levies more taxes than the Cunard Company paid to Great Britain last year on nearly \$9,000,000 of shipping; that Portland taxes are greater than those paid even at Gloucester, Mass., or Detroit, Mich., on about \$1,500,000; that taxation in Maine appears to be three times heavier than in California, double that of Georgia and many times greater than in England, France or Germany. Indeed, none of the three great transatlantic lines could have operated under the Maine tax laws, as those laws would have levied taxes on them greater than the amount any one of those companies paid as dividends last year.

That the taxes levied on shipping at Gloucester last year were more than those paid by the North German Lloyd Company on over \$15,000,000 shipping to the German government, or those paid by the Cunard Company, on over \$9,000,000 of shipping, to the British government; and the taxation at that port

for State and local purposes is double the rate imposed at San Francisco, or Savannah, Ga., on shipping.

That the taxation on shipping at Charleston, S. C., is five times heavier than that levied by Great Britain or Germany.

That American shipping at Savannah was taxed last year for State and local purposes a sum more than the Cunard Company paid to the British government on over \$9,000,000 of shipping, and that the burden of taxation appears to be four times heavier in Georgia than in France, and nearly six times heavier than in Germany.

That while Alabama exempts from taxes vessels engaged in the foreign trade, the taxes on coasting vessels at Mobile last year were double those paid by the Pacific Steam Navigation Company to the British government on over \$6,500,000 of vessel property.

That the taxes levied on shipping at New Orleans last year were more than the Compagnie Generale Transatlantique paid on \$22,000,000 of shipping to the French government, than the two great German lines—the North German Lloyd and Hamburg-American line—paid on their combined shipping, valued at over \$25,000,000, and were three times the taxes paid by the Cunard Company on over \$9,000,000 to the British government.

That San Francisco levied last year \$85,675 taxes—a sum within \$600 of the combined taxes paid by the Cunard line, the Hamburg-American line, the North German Lloyd line and the Compagnie General Transatlantique to their respective governments, their combined shipping comprising upwards of 700,000 tons of the best steel and iron steamships in the world, valued at upwards of \$58,000,000.

That the taxes on shipping for State and local purposes at Detroit were in amount virtually what the North German Lloyd paid on over \$15,000,000 of shipping to the German government, and more than the Cunard or the Hamburg-American lines paid to their respective governments on over \$9,000,000 each.

That on its shipping Milwaukee levied taxes greater than those paid by the Cunard Company to the British government on over \$9,000,000 of shipping.

That the taxes levied on shipping at Cleveland, Ohio, last year were more than the combined taxes paid to the German, French and English governments by their three great steamship lines, the North German Lloyd, the Compagnie General Transatlantique and the Cunard line on their \$48,000,000 of shipping.

Respectfully yours,

EUGENE T. CHAMBERLAIN,  
*Commissioner.*

#### MEMORANDUM.

#### *Comparing Taxes on Shipping for State and Local Purposes in Several Ports of the United States with Taxes Levied by Leading Maritime Nations.*

The following tables show the taxes paid by American shipping for State and local purposes in various ports of the United States, compared with taxes paid by leading foreign steamship companies under

the laws of their respective governments. Attention is invited to the heavy taxes on shipping levied by certain States of the United States as compared with taxes levied by foreign nations.

Only the earnings of shipping are taxed in Great Britain, Germany and France. On January 1, 1894, Austria suspended for five years taxes on its vessels in foreign trade.

Delaware exempts shipping from all taxation; New York and Alabama exempt their shipping in the foreign trade from all taxation; Massachusetts, New Hampshire and Connecticut tax the earnings only of their shipping in foreign trade, and under decision of the United States Supreme Court, Pennsylvania imposes no tax on its shipping in interstate or foreign trade.

The tabulation of foreign steamship companies is compiled from the annual reports of such corporations to the stockholders. The valuation in each instance is doubtless the full valuation, as it is the sum for which the vessel property is carried as an asset on the company's books. The tonnage is almost wholly steel and iron steamships.

The tabulation of ports in the United States is compiled from courteous responses of local assessment boards to the inquiries of this Bureau, and shows the taxes levied for 1893, the assessed valuation, and the estimated ratio of assessed to full valuation.

#### TAXATION BY FOREIGN GOVERNMENTS.

	Tax Paid.	Valuation.	Tonnage.
Cunard Co. (British).....	\$13,792	\$9,702,082	112,124
North German Lloyd Co. (German).....	22,244	15,808,864	225,097
Hamburg-American Co. (German).....	15,621	9,886,117	209,000
Compagnie Generale Transatlantique (French).....	34,577	22,672,530	172,423
Navigazione Generale Italiana (Italian).....	73,138	11,154,049	171,174
Lloyd-Austrian Co. (Austrian).....	71,592	18,014,629	129,000
Peninsula and Oriental S. S. Co. (British).....	27,500	11,539,981	209,465
Pacific Steam Navigation Co. (British).....	2,322	6,676,715	111,937

#### TAXATION BY STATE LAWS.

		Assessed	Assessed	Tonnage.	
	Tax Paid.	Valuation.	Per Cent.	Total.	Iron and Steel.
			of Full.		Steamers.
<i>New England—</i>					
Bath, Me.....	\$24,096	\$1,047,655	100	119,999	None.
Portland, Me.....	18,653	909,899	100	63,206	None.
Portsmouth, N. H....	2,077	110,500	75	6,813	None.
Gloucester, Mass.....	24,465	1,422,150	100	35,871	None.

## STATE BOARD OF TAXATION.

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	Tax Paid.	Assessed Valuation.	Assessed Per cent. of Full.	Tonnage.	
				Total.	Iron and Steel Steamers.
Fall River, Mass.....	\$2,219	\$127,550	Fair.	59,571	11,848
Boston, Mass.....	(See note)	.....	.....	214,746	24,662
Providence, R. I.....	(See note)	.....	.....	32,111	4,790
New London, Ct.....	2,677	167,328	50	42,380	4,283
<i>Middle Atlantic—</i>					
New York.....	(See note)	.....	.....	1,054,684	277,730
Philadelphia, Pa.....	(See note)	.....	.....	287,849	82,898
Wilmington, Del.....	(See note)	.....	.....	16,937	2,831
<i>South Atlantic—</i>					
Baltimore, Md.....	(No response)	.....	.....	122,179	47,287
Norfolk, Va.....	\$1,611	\$120,190	Fair.	18,051	1,268
Wilmington, N. C....	392	46,700	66	4,939	786
Charleston, S. C.....	2,457	106,815	33	9,665	995
Savannah, Ga.....	14,348	956,550	50	36,118	26,487
<i>Gulf—</i>					
Pensacola, Fla.....	(No response)	.....	.....	16,213	998
Mobile, Ala.....	6,665	283,678	60	19,914	None.
New Orleans, La.....	39,240	1,453,325	50	53,845	28,129
Galveston, Tex.....	3,177	363,100	75	15,269	412
<i>Pacific—</i>					
San Francisco, Cal...	85,675	5,354,675	60	311,914	54,047
Portland, Ore.....	(No response)	.....	.....	41,917	7,891
Tacoma, Wash.....	2,459	130,815	50	.....	.....
<i>Great Lakes—</i>					
Buffalo, N. Y.....	(See note)	.....	.....	172,316	53,194
Cleveland, O.....	74,800	2,680,990	33	241,093	73,212
Chicago, Ill.....	(See note)	.....	.....	90,530	9,122
Detroit, Mich.....	22,083	1,456,640	Fair.	160,164	669
Milwaukee, Wis.....	14,500	694,080	22	95,743	3,298
Duluth, Minn.....	3,763	129,552	35	2,735	161
<i>Maine—</i>					
Bath.....	24,096	1,047,655	100	119,999	None.
Portland.....	18,653	909,899	100	63,206	None.
Bangor.....	5,111	232,298	66	18,512	None.
Belfast.....	844	52,872	100	18,611	None.
Machias.....	727	40,362	100	14,824	None.
Castine.....	255	12,091	100	14,250	None.
Wiscasset.....	218	10,905	100	4,237	None.

## NOTES ON TONNAGE.

As city limits (within which assessments are levied), and customs districts (for which tonnage is returned), are not conterminous, the figures as to tonnage give only an approximation and overstatement of



the tonnage of vessel property paying the taxes mentioned. The tonnage documented at any given large port in the list will be, to an extent, owned and taxed in smaller places near by (*e. g.* of 18,611 tons documented from Belfast, Me., only 2,860 tons in the city paid the tax named, \$844. The remainder was owned, valued for assessment and paid taxes, not included in the tabulation, at numerous small places near by). The tonnage figures thus are available only for rough comparison with foreign tonnage.

## NOTES.

*Boston, Mass.*—The Chairman of the Board of Assessors states: "It would be impossible to state the total assessed valuation of vessels in the city of Boston, Mass., for 1893. Such class of property is included (excepting vessels in foreign carrying trade), in the dooming of those citizens who do not make returns, without specifying the same, and is assessed as all other property, at a full and fair cash value and at the same rate (\$12.90 per \$1,000 in value). The proportion of personal estate returned to us under oath is about 20 per cent. of the total assessed valuation (\$202,015,500), of which \$31,500 was for ships and vessels *not* engaged in the foreign carrying trade, these being practically exempt by law. The value of ships in foreign trade as returned to us was, for 1893, \$281,856."

*Providence, R. I.*—The Assessor of Taxes states: "In this State no personal property is 'Listed' for taxation unless a sworn return is made by the tax-payer. In the absence of such a return the taxpayer is doomed in such an amount as in the judgment of the assessors is sufficient to cover the value of his property. Comparatively few returns are made, and therefore no estimate can be given from the assessment rolls to the value of vessel property.

"Corporations are not, in this State, taxed for vessels, but the capital stock is taxable to the stockholders at its market value. No tax is levied on the earnings of corporations owning vessels.

"No discrimination is made in favor of vessels engaged in foreign trade."

*New York.*—The Secretary of the Department of Taxes and Assessments states: "It is impossible to answer your first question as to the total assessed valuation of vessels of all descriptions in this city for

the year 1893. \* \* \* The tax on real estate and personal property of individuals and corporations, not taxed directly by the State, for 1893, in this city, was 1.82 per cent. The capital stock of corporations and the personal property of individuals owning vessels are taxable under the laws of this State, in this city, as personal property. \* \* \* Corporations owning vessels engaged exclusively in plying between ports in this city and foreign ports, are exempt from taxation on their capital."

*Philadelphia.*—W. H. Loughlin, Clerk to the Board of Revision of Taxes, states: "Vessels belonging to individuals of corporations of this city and State are not subject to taxation. \* \* \* All corporations of this State are subject to a tax upon their capital stock."

*Wilmington, Del.*—Delaware exempts all vessel property from taxation.

*Buffalo.*—The Chairman of the Board of Assessors states: "The greater number of vessels running into and out of this port are owned by railroad corporations, and have their principal office in other places than Buffalo, so that we cannot, according to law, assess them here. We have consequently no assessment on vessels for city taxes, as the vessels which might be legally assessed are so encumbered with mortgages as to prevent their taxation.

*Chicago, Ill.*—While no reply from the Assessors has been received, the Bureau learns from private citizens that some years ago the Assessors taxed vessel property at its full *insurable* value, and that accordingly many vessel-owners were compelled to make nominal transfers of this property through partnerships, &c., to other ports. Thus Chicago, though in tonnage of entries and clearances a port of the first rank, in its ownership of documented vessel property takes very low rank, its vessel property being worth only about \$300,000. These facts illustrate one result of heavy State taxation of floating property.

#### MEMORANDUM CONCERNING THE TAXATION OF VESSELS.

Great Britain, Germany and France impose taxes on the incomes derived from steamships and vessels as on incomes derived from other productive property. The rate is understood to vary with budget re-

quirements from year to year, but the law is not a large factor in the expense account of those operating vessels. The North German Lloyd Company, for example, on its fleet of 80 iron and steel steamers of 225,097 tons—larger by 2,000 tons than the entire registered iron and steel steam tonnage of the United States—paid as income tax 94,000 marks (\$22,372) for 1893. For 1893 the city of Bath, Me., collected \$24,026 taxes on 224 vessels of 119,999 tons, mostly wooden sailing, besides taxes on capital stock of corporations owning ferry-boats, tugboats and steamboats. On January 1st, 1894, Austria exempted all seagoing vessels from income tax for five years, and all new sea-going vessels built in Austrian yards are exempted from this tax for five years from date of register.

Vessels are not subject to federal taxation in the United States, except in the form of a few small fees on entry and clearance for specific services and tonnage tax. As imposed under the act of June 19th, 1886, these taxes do not put vessels of the United States at a disadvantage, compared with vessels of other nations; indeed, for the fiscal year 1893 American vessels paid \$70,019 tonnage taxes, foreign vessels \$464,920, of which British vessels alone paid \$338,674. For purposes of comparison it may be noted that the total British subvention of steamships enrolled as cruisers is £21,972 (\$106,839), and that the British post office estimates by the Admiralty in this year's naval estimates allow a loss of £62,300 (\$302,934) on the cost of mail transportation to the United States over receipts from such postage, which may be taken as a rough measure of subsidy under the form of mail contract.

The only taxes, accordingly, on vessel property which may be deemed to place vessel-owning in the United States at a disadvantage compared with vessel-owning in other countries are imposed by State tax laws. These have been modified by decisions of the Supreme Court of the United States. (See particularly *Philadelphia Steamship Co. v. Pennsylvania*, 122 U. S. Reports 326, in which it is held: "The corporate franchises, the property, the business, the incomes of corporations created by a State may undoubtedly be taxed by the State; but in imposing such taxes care should be taken not to interfere with or hamper, directly or by indirection, interstate or foreign commerce, or any other matter exclusively within the jurisdiction of the Federal Government.")

Since 1881 New York State has exempted "from all taxation for State or local purposes" all vessels registered in the State engaged in foreign commerce, and this exemption, drawn in the broadest terms, is to continue to the year 1922.

Under the decision of the Supreme Court of the United States noted above, Pennsylvania levies no taxes on vessels in foreign commerce.

Delaware imposes no taxes on vessels.

Alabama exempts from taxation vessels engaged in the foreign trade. In the four States named vessels registered for the foreign trade, in so far as taxation is concerned, are more advantageously placed than those subject to income tax in Great Britain, Germany and France.

Massachusetts and Connecticut tax vessels in the foreign trade on the valuation of net earnings, not deducting insurance, for the preceding year, thus placing them substantially on an equality with vessels owned in Great Britain, France and Germany. New Hampshire taxes vessels as "stock in trade."

In the remaining twenty-one seaboard and lake States all vessels are taxed as personal property. While nominally assessments are at the full valuation, the valuation varies not only in one State as compared with other States, but also at different ports in the same State. The twenty-one States where this system obtains are Maine, Rhode Island, New Jersey, Maryland, Virginia, North Carolina, South Carolina, Georgia, Florida, Mississippi, Louisiana, Texas, California, Oregon, Washington, Ohio, Indiana, Illinois, Wisconsin, Michigan, Minnesota.

In North Carolina, South Carolina and Georgia more or less elaborate systems of license charges and occupation taxes impose further burdens on shipping.

#### LEGISLATION IN THIS STATE IN RELATION TO THE TAXING OF VESSEL PROPERTY.

By the act of April 11, 1866 (Revision 1150, ¶61), it is enacted that all real and personal estate within this State, whether owned by individuals or corporations, shall be liable to taxation at the full and actual value thereof on the day in each year when by law the assessment is to commence.

By paragraph 63, of the same act (Revision 1151), it is enacted that the term personal estate as used in that act, shall be construed to include goods and chattels of every description, including steamboats and other vessels.

By chapter CXIV., of the Laws of 1891, it is enacted that the tax on visible personal estate shall be assessed in and for the township, ward or taxing district where such property is found, \* \* \* as of the day presented by law for commencing the assessment for each year.

#### DIFFERENT METHODS OF ASSESSING VESSELS IN NEW JERSEY.

This Board addressed letters of inquiry to a number of Assessors who would be most likely to have for assessment this species of property, inquiring specifically how the Assessor assessed vessel property in his district, and further inquiring—Do you assess it at the home port, that is, where the vessel is registered or where the owner lives, or do you assess vessels wherever you find them and do you assess at a cash value or a percentage? The two following letters received in reply will show two entirely different methods of assessment:

MY DEAR SIR—Your letter received in regard to assessing vessel property. The law says *all* vessel property shall be assessed in the locality where the owner resides. As I understand the law, it matters not if the vessels have never been in the waters of Salem county. What I consider the proper method to use, providing the owner will not give satisfactory account of property, is to go to custom-house and get the whole amount. Now, in regard to valuation: the valuation should be placed on vessel property as on all other—when such is marked with plain depreciation there should be allowed a reasonable percentage off for same, but assessed at the actual value as near as can be determined. I trust this information may be of service to you. Should there be any other question, I will gladly do the best I can to assist.

Very truly, .....

DEAR SIR—I received your letter, and would say that I assess vessels wherever I find them. It is a question, where the owner lives in one district and you find the vessel in another in the State. But we have done it and collected tax. I also assess them at their cash value.

Respectfully yours, .....

#### TAXATION AND TONNAGE.

Cooley on Taxation, p. 91, says: [*Tonnage Duties.*]

"The same clause of the Constitution (Fed. Court, Art. I, § 10) forbids the States to lay any duty of tonnage without the consent of Congress.

"Notwithstanding this prohibition *vessels are taxable as property in the same manner as other property is taxed*; but taxes levied by a State upon ships and vessels, as instruments of commerce and navigation, are forbidden; and it makes no difference whether the ships or vessels taxed belong to the citizens of the State which levies the tax, or to citizens of another State, as the prohibition is general, withdrawing altogether from the States the power to lay any duty of tonnage, under any circumstances, without the consent of Congress. Nor is it important that the vessel is engaged exclusively in navigating the waters of the State which taxes it.

"State Tonnage Tax Cases, 12 Wall, 204, 219, 225.

"Lott v. Morgan, 41 Ala. 246.

"Vessels employed in a harbor as lighters *are within* the protection of this clause. Lott v. Morgan, *supra*.

"A duty of tonnage, in the most obvious and general sense, *is a duty measured by the capacity or size of the ship or vessel* on which it is laid; but other duties may be within the interest of this prohibition, if they are laid on the vessel as an instrument of commerce, and even if not laid for the benefit of the State itself, but as fees for officers.

"Nor is it important that the duty is imposed as a means of enforcing some authority which unquestionably belongs to the State, such as the power to establish quarantine regulations. 19 Wall 581; 20 Gratt. 419, 424; 36 La. An. 666.

"A State may erect wharves and charge wharfage for their use; and a city may do the same and measure the charge by tonnage. (105 U. S., 559; 20 Wall, 577.) (*A duty of tonnage is a charge for the privilege of entering, or trading, or lying in a port or harbor. Wharfage is a charge for the use of a wharf.* Bradley, J., in *Transportation Company v. Parkersburg*, 107 U. S. 691, 696.)

"But a State act which, with certain exceptions, requires that all ships or vessels which enter a port, or load or unload, or make fast to any wharf therein, shall pay a certain rate per ton, does not impose a charge for wharfage, but a tonnage duty, and is, therefore, void.

"On the other hand, a license fee required of those operating ferry-boats is not a tonnage tax, even though the boats ply between different States (107 Ill. 560; S. C. in Error, 107 U. S. 365. See 1 Black 603; 11 Mich. 43; 41 Miss. 27; 16 How. 524; 98 Pa. St. 105). Neither is a toll imposed for the use of the State for the use of a State improvement of navigable waters. (3 McLean 286; 18 Conn. 500; 15 Fed. Rep. 292; 44 Mich. 7.)"

THE PLACE WHERE VESSEL PROPERTY SHOULD BE ASSESSED,  
OUTSIDE OF STATUTORY REQUIREMENT.

Mr. Cooley (Cooley on Taxation,) lays down the following rule for the taxation of vessel property :

"Unregistered vessels, not permanently located anywhere, have their *situs* for taxation at the domicile of their owner (Pullman Palace Car Co. v. Tombley, 29 Federal Rep. ; Hays v. P. M. Co., 17 How. 596, 9 Am. St. Rep. 116) ; and this rule must prevail in the absence, &c., although if registered they are taxable at the home port of registry." And he cites as authority the case of the Commonwealth of Pennsylvania v. The American Dredging Company, 122 Penna. State Rep. 386.

The Court found as fact that the American Dredging Company was a corporation chartered in Pennsylvania, with a capital stock of \$495,000.00. A considerable portion of the capital stock was invested in lands and buildings situate in the State of New Jersey, and which the Court held was not liable to taxation in Pennsylvania. Besides this, \$92,000.00 was invested in four dredges, which were built outside of the State of Pennsylvania, three of which had never been within the limits of the State, and the fourth had never been within its limits until after the end of the tax-year in question ; \$6,000.00 was invested in a tug, which was built outside of the State, and was not within its limits during the tax-year ; and \$38,500.00 was invested in eleven scows, which were built outside the State, and were never within its limits.

The opinion was delivered by Paxson in the Supreme Court of Pennsylvania, and it was *held*—

That the defendant company was not liable to taxation in Pennsylvania upon so much of its capital stock as was represented by lands and buildings situate in the State of New Jersey, but that the \$92,000.00 of said stock represented by the four dredges, the tug-boat and the eleven scows, conceding that they, or at least a portion of them, were built outside of the State of Pennsylvania and have never been within it, were liable to taxation in the said State of Pennsylvania. This is not because the *situs* of personal property is where the domicile of the owner is found. This rule is doubtless true as to intangible property, such as bonds, mortgages, and other evidences of debt. But the better opinion seems to be, that it does not hold in the

case of visible, tangible personal property permanently located in another jurisdiction. In such case it is taxable within the jurisdiction where found, and is exempt at the domicile of the owner. Goods and chattels, horses, cattle and other movable property of a visible or tangible character are liable to taxation in the jurisdiction of the State wherein the same are and are ordinarily kept, irrespective of the residence or domicile of the owner. Legal protection and taxation are reciprocal, so that such personal property and effects of a corporeal nature, or that may be handled or removed, as receive the protection of the law, are liable to be taxed by the law where they are thus protected. Rorer on Interstate Law 204, and cases there cited; Potter on Corporations, §§ 189, 190; Pierce on Railroads 472.

No fault is found with this principle, but does it apply to the facts of this case, above cited?

It must be conceded that the property in question—the dredges, tugs and scows—must be liable to taxation in some jurisdiction. If it were permanently located in another State it would be liable to taxation there, but the facts show that it is not permanently located out of the State. From the nature of the business it is in one place to-day and in another to-morrow, and hence not taxable in the jurisdiction where temporarily employed. It follows that if not taxable here, it escapes taxation altogether. The rule as to vessels engaged in foreign or interstate commerce is that their *situs* for the purpose of taxation is their home port of registry, or the residence of their owner if unregistered.

Pullman Palace Car Company v. Tombley, 29 Fed. Rep. 660.

Hays v. Pacific Mail Steamship Company, 17 How. 596.

These vessels—dredges, scows, &c.—if they may be so called, were not registered. Hence their *situs* for taxation is the domicile of the owner. This rule must prevail in the absence of anything to show that they are so permanently located in another State as to be liable to taxation under the laws of that State.

9 Am. St. Rep. 116.

If a vessel may by law be assessed in different districts, assessment in one is exclusive of others.

Cooley 373, Note 4, City.

Halstead v. Adams, 108 Ill. 609.

Stew. Dig., Title "Shipping," p. 990.

The enrollment of a vessel is *prima facie* evidence that the boat belongs to that port.



Jarrard v. The Argo, U. S. D. C. for N. J., Oct., 1872. Nixon, J.  
The enrollment is not conclusive when the owners live in another place or port. *Ibid.*

When the owners reside at different ports, the vessel is to be treated as a domestic vessel at the port where she is enrolled. *Ibid.*

See Stew. Dig., Title "Taxes," p. 1044.

Goods and chattels *without the State* (except vessels belonging to inhabitants of this State) are not taxable in the State.

The words "within or without the State," at the end of the 4th section of the Tax act of 1851, refer to all articles enumerated after the word "including," before steamboats.

State v. Rahway, 4, Zab. 56.

#### ATTENTION TO ASSESSMENT OF VESSEL PROPERTY.

Very little attention seems to be bestowed upon the taxation of vessel property in this State. It is a large and valuable interest, with a bay and a navigable water-front on the Delaware river extending from Trenton to Cape May, and with an ocean front from Cape May to Sandy Hook, and a navigable water-front on the Hudson river and bay to the dividing-line between this State and the State of New York, must necessarily have from its riparian location large pecuniary interests in this species of property. The natural bent of the mind of those who live along these shores, and even extending into the interior, is not so much the cultivation of the soil as it is as to the acquirement of wealth in some cases, and in other cases to merely obtain a livelihood from the advantages which the adjacent waters afford. Attention is not specially directed towards that class known as "baymen" and "fishermen" along the shore, whose whole outfit consists of only a small boat and fisher's tackle, from the income of which a family is supported even though this is done at the expense of leaving fields uncultivated.

But attention is directed to the fact that this adjacency to these navigable waters naturally begets a desire for investment in vessel property, and when it is considered that within the limits described there are ports of entry where vessels are registered, viz., at Camden, Bridgeton, Absecon, Port Norris, Jersey City, whose records of registration are easily accessible, it seems singular that so little attention has been given to the taxation of this species of property by the re-

spective Assessors. Yet the stubborn fact remains that this species of property is in most cases not taxed at all, in some cases by evasion, and in other cases by the neglect, ignorance or collusion of the Assessor. The effect of this neglect to assess this specie of property is to make the tax higher for those persons whose property is assessed according to true value in the taxing district. The desire of the honest taxpayer is that all property should be assessed with a very strict adherence to lawful exemptions. The Board has discovered great differences in practice in this respect on the part of the Assessors in dealing with this kind of property—some wrong in principle, others wrong in application. One Assessor wrongly affirmed and stoutly insisted that vessel property was not taxable in this State; that Congress and the United States had sole jurisdiction, and to pay a license fee was all that was required. The absurdity is apparent.

Unless vessels have an actual *situs* elsewhere, they are taxable at their home port. This is never denied. \* \* \* The controversy arises upon what is home port, and whether the vessels are also taxable elsewhere.

The decisions as to what is the home port of a vessel are based upon section 4141 of the United States Revised Statutes, which provides that a vessel shall be registered in the district within which the port to which she belongs is, and defines the port to which she belongs, as that port at or nearest to which the owner, if there be but one, or if more than one, the husband or acting and managing owner usually resides. 59 Am. Dec. 526.

Therefore the home port depends upon the locality of the owner's residence, not upon the plan of enrollment. *Ibid.*

TOTAL NUMBER OF VESSELS OF ALL CLASSES ENTERED, REGISTERED AND ENROLLED IN  
THE CUSTOMS OFFICES OF NEW JERSEY FOR THE YEAR 1893.

	Number of Vessels of all Classes.
Seagoing Merchant Vessels.....	133
Merchant Sailing Vessels.....	1,101
Merchant Steam Vessels.....	192
Iron and Steel Vessels.....	26
Unrigged Merchant Vessels.....	76
Total.....	2,528

(This table does not include yachts, nor boats and lighters, decked and not masted, employed within the harbor of any town or city, nor

canal boats and barges without sails or internal motive power of their own, employed wholly upon canals or the internal waters of the State; nor barges and boats plying on rivers or lakes of the United States and not engaged in trade with contiguous foreign territory, and not carrying passengers, nor boats under five tons net.)

Statement showing the number and gross tonnage of enrolled iron vessels of New Jersey, June 30, 1894 :

CUSTOMS DISTRICT IN WHICH ENROLLED.	ENROLLED		TOTAL	
	No.	Tons.	No.	Tons.
Newark.....	2	246.25	2	246.25
Perth Amboy.....	6	734.22	6	734.22
Bridgeton.....	1	530.73	1	530.70
Total.....	9	1,511.20	9	1,511.20

#### HOW VESSEL PROPERTY IS TAXED.

In most of the States vessel property is taxed the same as other personal property in that particular State, and at the same valuation, except in the State of Maine, where a graduated valuation seems to be in force as to vessel property. The customary valuation of sailing tonnage at Maine ports, where Assessors give nearly if not quite full valuations, is \$31 per ton for new vessels, *i. e.*, vessels not over two years old, deducting \$2 a ton for each year of age after second year, to eighth year, thereafter deducting \$1 for each additional year of age until the valuation is reduced to \$5 per ton; and if for any reason it falls below that value, it is no longer assessed for purposes of taxation, but that is not the rule in this State.

In New Jersey, of course, the constitutional mandate, "according to true value," maintains, and the laws passed in pursuance of this mandate are the guides to an Assessor in making an assessment of vessel property in any particular case. Much must be left to the wise discretion of the Assessor as to the true value of vessel property—the same wise discretion as in valuing other personal property. Common sense teaches us that the age and present condition of a vessel has much to do with its value.

#### WHERE PERSONAL PROPERTY TAXED.

Chapter CXIV, Section 6, of the Laws of 1891, requires that the tax on visible personal estate shall be assessed in and for the township

or taxing district where such property is found; the tax on other personal estate shall be assessed on each inhabitant in the township, ward or taxing district where he resides, as of the day prescribed by law for commencing the assessment for each year, \* \* \* \* \* and personal estate belonging to non-residents may be assessed either to the owner or to the person in possession or charge thereof.

#### BUREAU OF NAVIGATION.

This Board desires to acknowledge the courtesy and assistance of Hon. Eugene T. Chamberlain, Commissioner of the Bureau of Navigation, Washington, D. C., for information and statistics furnished the Board in advance of the publication of his valuable report.

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### Special School Tax.

This Board has made an earnest effort to discover the amount of special school tax ordered and raised in the different townships and school districts of this State for the school year ending June 30th, 1895, under the new school law (Chap. CCCXXXV, 1894), entitled "An act to amend an act entitled 'An act to establish a system of public instruction,'" passed May 25th, 1894, for the information of the Legislature, but with only partial success.

In order to obtain this information the Board sent to each county Superintendent of Public Schools of this State a letter of inquiry requesting him to send, by return mail, the amount of special school tax ordered raised in his county the past summer, designating in his reply the amount ordered and raised for text-books, the amount for building and repairs, and the amount for current expenses, making special taxes in cities, whose Boards of Education act under special charters, a separate statement, and further inquiring if any district in his county had neglected or refused to order or raise such special taxes to kindly mention each by name. The result in obtaining the information sought has not been altogether satisfactory, and this Board can only submit to the Legislature such information as has been received from these sources, as follows:

## STATE BOARD OF TAXATION.

## AMOUNT OF SPECIAL SCHOOL TAX.

Amount of special school-tax ordered and raised since July 1st, 1894, in the several counties for the school year ending June 30th, 1895, under the act of May 25th, 1894, Chap. CCCXXXV (Pamph. L. 1894), generally known as the new School Law.

## ATLANTIC COUNTY.

## SPECIAL TAXES.

Name.	Special Taxes Ordered for Text-books.	Special Taxes Ordered for Building and Repairs.	Special Taxes Ordered for Current Ex- penses.
Atlantic City.....	\$10,866.17	\$4,800.00	\$15,600.00
Egg Harbor City.....	800.00	800.00	570.00
Total for other localities.....	4,029.00	2,285.00	6,232.58
<b>Totals .....</b>	<b>\$15,686.17</b>	<b>\$7,885.00</b>	<b>\$22,402.58</b>

## BERGEN COUNTY.

## SPECIAL TAXES.

Name.	Special Taxes for Textbooks.	Special Taxes for Building and Repairs.	Special Taxes for Current Expenses.
Harrington Township.....	\$1,200.00	.....	.....
Hobokus Township.....	1,000.00	.....	.....
Midland Township.....	450.00	.....	.....
Park Ridge Borough.....	115.00	.....	\$323.00
Ridgefield Township.....	.....	\$2,000.00	.....
		for land and books.	
<b>Total.....</b>	<b>\$2,765.00</b>	<b>\$2,000.00</b>	<b>\$323.00</b>

Franklin township and Orvil township refused to vote under the township system.

## BURLINGTON COUNTY.

## SPECIAL TAXES.

Name.	Special Taxes for Textbooks.	Special Taxes for Building and Repairs.	Current Expenses.
Burlington County.....	\$3,080.00	\$15,018.94	\$13,515.06

Burlington and Beverly are under special charters.

## STATE BOARD OF TAXATION.

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## CAMDEN COUNTY.

## SPECIAL TAXES.

Name.	Special Taxes Ordered for Text-books.	Special Taxes Ordered for Building and Repairs.	Current Expenses.	Total.
Centre Township.....	\$750.00	(\$4,650.00*)	\$1,420.00	\$2,170.00
Delaware Township.....	.....	.....	300.00	300.00
Gloucester Township.....	1,000.00	200.00	1,060.00	2,260.00
Haddon Township.....	440.00	160.00	.....	600.00
Waterford Township.....	900.00	.....	600.00	1,500.00
Winslow Township.....	600.00	.....	400.00	1,000.00
Total .....	\$3,690.00	\$360.00	\$3,780.00	\$7,830.00

\*Bonds.

The following cities, towns and boroughs ordered no special tax, provision having been made at the spring meetings :

Camden City.  
 Gloucester City.  
 Chesilhurst Borough.  
 Haddonfield Borough.  
 Merchantville Borough.  
 Pensauken Township.

## CAPE MAY COUNTY.

## SPECIAL TAXES.

Name.	Special Taxes Ordered for Text-books.	Special Taxes Ordered for Building and Repairs.	Special Taxes Ordered for Current Expenses, Teachers, &c.
Dennis Township.....	\$300.00	\$250.00	\$600.00
Lower Township.....	.....	120.00	140.00
Middle Township.....	.....	530.00	1,050.00
Upper Township.....	.....	265.00	250.00
Cities and Boroughs—			
Anglesea.....	.....	157.00	143.00
Avalon.....	.....	383.80	.....
Cape May City.....	.....	.....	1,500.00
Cape May Point.....	.....	.....	.....
Holly Beach.....	.....	350.00	75.00
Ocean City.....	.....	1,050.00	900.00
Sea Isle City .....	.....	1,395.00	400.00
West Cape May.....	150.00	482.26	700.00
Total.....	\$450.00	\$4,983.06	\$5,758.00

Upper and Lower townships held meetings for the purpose of raising money for free text-books, but it was refused.

Middle township has taken no action.

The several boroughs and Cape May City furnish free text-books, and either had books sufficient for their schools or voted money to supply them.

#### CUMBERLAND COUNTY.

##### SPECIAL TAXES.

Name.	Special Taxes for Text-books.	Special Taxes for Building and Repairs.	Special Taxes Current Expenses.
Cumberland County.....	\$9,715.00	\$2,617.00	\$11,748.50

Bridgeton and Millville are under special charters.

#### ESSEX COUNTY.

##### SPECIAL TAXES.

Township.	Text-books.	Building and Repairs.	Current Expenses.	Total.
Bloomfield.....	.....	.....	\$6,200.00	\$6,200.00
Verona.....	\$105.00	\$200.00	240.00	545.00
*West Orange.....	.....	.....	.....	.....
Livingston.....	229.00	.....	597.00	826.00
Belleville.....	500.00	8,250.00	3,200.00	11,950.00
Franklin.....	400.00	.....	3,400.00	3,800.00
*Vailsburg.....	.....	.....	.....	.....
Milburn.....	.....	.....	1,809.00	1,809.00
Caldwell.....	.....	175.00	150.00	325.00
†South Orange.....	550.00	550.00	9,475.00	10,575.00
*Clinton.....	.....	.....	.....	.....
Total.....	\$1,784.00	\$9,175.00	\$25,071.00	\$36,030.00

\*These townships have failed to comply with the request to forward amount of special school tax.

†Of the sum of \$10,575, \$330.91 was raised in Clinton township.

#### GLOUCESTER COUNTY.

##### SPECIAL TAXES.

Name.	Special Taxes for Text-books.	Special Taxes for Building and Repairs.	Special Taxes for Current Expenses.
Deptford Township.....	\$700 00	.....	.....
Elk Township.....	300.00	.....	\$60 00
Franklin Township.....	200 00	.....	.....
Harrison Township.....	500.00	.....	300.00

# STATE BOARD OF TAXATION.

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Name.	Special Taxes for Text-books.	Special Taxes for Building and Repairs.	Special Taxes for Current Expenses.
Monroe Township.....	\$200 00	.....	\$200 00
South Harrison.....	350.00	.....	.....
Washington.....	350 00	.....	.....
Woolwich.....	550 00	.....	.....
Total.....	\$3 150.00	.....	\$560 00

The other townships claim that they do not need to ask for any special tax, with the exception of Mantua and Logan townships, whose amounts of special tax are not received.

## HUDSON COUNTY.

Name.	Amount of Special Tax Ordered for Schoolbooks, Ex- clusive of Cities.	Amount of Special Tax Ordered for Building and Repairs, Exclusive of Cities.	Amount of Special Tax Ordered for Current Expenses Exclusive of Cities.
Hudson County, exclusive of the cities.....	\$31,772 03	\$55,225 19	\$82,236.78
Cities—Jersey City, Ho- ken and Bayonne.....	83 590 00	35,605.00	130,344.70

## HUNTERDON COUNTY.

### SPECIAL TAXES.

Townships.	Text books.	Building and Repairs.	Current Expenses.	Total
*Lebanon .....	.....	.....	.....	.....
Bethlehem.....	\$1,200.00	\$165.00	\$275.00	\$1,640.00
Alexandria.....	700.00	50.00	250.00	1,000.00
Holland.....	1,000.00	.....	600.00	1,600.00
Frenchtown.....	300.00	100.00	100.00	500.00
Kingwood.....	None.	.....	.....	.....
Franklin .....	400.00	.....	.....	400.00
High Bridge.....	1,000.00	.....	300.00	1,300.00
Union .....	525.00	.....	275.00	800.00
Clinton.....	800.00	80.00	1,190.00	2,070.00
Tewakbury.....	300.00	120.00	30.00	450.00
Readington.....	100.00	.....	300.00	400.00
Raritan ... ..	900.00	500.00	1,000.00	2,400.00
Delaware.....	None.	.....	.....	.....
East Amwell.....	700.00	200.00	100.00	1,000.00
West Amwell.....	250.00	.....	175.00	425.00
Lambertville.....	1,025.00	.....	1,400.00	2,425.00
Total.....	\$9,200.00	\$1,215.00	\$5,995.00	\$16,410

\*No response made.

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## STATE BOARD OF TAXATION.

## MERCER COUNTY.

## SPECIAL TAXES.

Name.	Special Taxes for Text books.	Special Taxes for Building and Repairs.	Special Taxes for Current Expenses.
Townships.....	\$3,025.00	\$2,601.00	\$1,085.00
Princeton City.....	1,000.00	1,800 00	.....
Total.....	\$4,025.00	\$4,401.00	\$1,085.00

The city of Trenton is not included in the above statement.

## MIDDLESEX COUNTY.

## SPECIAL TAXES.

*Old Board.*

Townships.	For Salaries.	For Text Books.	For Build- ing and Re- pairing.	For Current Expenses	Total.
Piscataway .....	\$2,405.00	\$15.00	\$275.00	\$1,327.50	\$2,022.50
Raritan.....	1,900.00	50.00	500 00	1,920 00	4,370.00
Woodbridge.....	1,955.00	.....	2,880.00	980.00	5,765.00
North Brunswick.....	250.00	.....	.....	150.00	400 00
East Brunswick.....	307.23	.....	537.50	195.27	1,040 00
Sayreville.....	.....	.....	250 00	100 00	350.00
South Brunswick.....	200.00	230.00	70.00	40.00	540.00
Cranbury.....	.....	.....	200 00	.....	200.00
Monroe.....	.....	.....	50.00	.....	50.00
Madison.....	.....	.....	.....	.....	.....
South Amboy.....	.....	235.00	100.00	1,213 00	1,548.00
Perth Amboy.....	.....	.....	.....	.....	.....
New Brunswick.....	.....	.....	.....	.....	.....
Town of Washington..	575.00	.....	752.00	449.95	1,776 95
Total.....	\$7,592.23	\$530.00	\$5,564.50	\$6,375.72	\$20,062 45

## SPECIAL TAXES.

*New Board.*

Townships.	For Salaries.	For Text Books.	For Building and Repairing.	For Current Expenses.	Total.
Piscataway.....	.....	\$1,000.00	.....	\$300.00	\$1,300.00
Raritan.....	.....	.....	.....	.....	.....
Woodbridge.....	\$565 00	1,500 00	\$300 00	635 00	3,000 00
East Brunswick.....	355.00	750.00	332.00	135.00	1,592.00
North Brunswick.....	.....	420.00	.....	80.00	500 00
Sayreville.....	135.00	275.00	50 00	175.00	635.00
South Brunswick.....	.....	.....	.....	.....	.....
Cranbury.....	.....	.....	.....	.....	.....
Monroe.....	.....	802.94	80.00	\$75.50	1,258.44
Madison.....	70 00	250 00	100.00	50.00	470.00
South Amboy.....	.....	500 00	.....	100.00	600 00
Perth Amboy.....	4,000 00	2,000.00	900.00	1,600 00	8,500.00
New Brunswick.....	.....	.....	.....	.....	.....
Town of Washington...	50.00	75.00	175 00	.....	300 00
Total.....	\$5,175.00	\$7,572.94	\$1,957.00	\$3,450.50	\$18,155.44

## MONMOUTH COUNTY.

## SPECIAL TAXES.

Text-books, Supplies and Incidentals.

## Townships—

Atlantic.....	\$300.00
Freehold.....	200.00
Upper Freehold.....	750.00
Millstone.....	500.00
Manalapan.....	650.00
Marlboro.....	400.00
Matawan.....	500.00
Raritan.....	300.00
Holmdel.....	350.00
Middletown.....	1,000.00
Shrewsbury.....	700.00
Eatontown.....	900.00
Wall.....	1,000.00
Howell.....	1,000.00

## Towns and Boroughs—

Freehold.....	1,000.00
Keyport.....	2,380.00
Red Bank.....	1,500.00
Atlantic Highlands.....	885.00
Manasquan.....	2,300.00
Neptune City.....	600.00

Total..... \$17,195.00

## MORRIS COUNTY.

## SPECIAL TAXES.

Boonton Township.....	.....
Chatham Township.....	\$1,000.00
Chester Township.....	1,350.00
Hanover Township.....	.....
Jefferson Township.....	400.00
Mendham Township.....	475.00
Morris Township.....	940.00
Montville.....	950.00
Mount Olive.....	450.00
Passaic Township.....	800.00
Pequannock Township.....	.....
Randolph Township.....	2,000.00
Rockaway Township.....	.....
Roxbury Township.....	1,400.00
Washington Township.....	.....
Total .....	<u>\$9,765.00</u>

*Towns and Boroughs.*

The towns and boroughs of Boonton, Madison, Mt. Arlington, Rockaway, Dever, Morristown, Netcong, had already raised sufficient sums for their needs prior to the first of July. The townships have held one, and in some cases two meetings, for the purpose of raising special taxes. The people have voted down the appropriations made by the Boards.

## OCEAN COUNTY.

## SPECIAL TAXES.

Name.	Special Taxes for School Books.	Special Taxes for Building and Repairs.	Special Taxes for Current Expenses.
Ocean County.....	\$6,577.15	\$5,380.00	\$11,592.89

Plumstead and Manchester townships, and the boroughs of Island Heights, Bay Head, Beach Haven and Point Pleasant Beach failed to report.

# STATE BOARD OF TAXATION.

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## PASSAIC COUNTY.

### SPECIAL TAXES.

Name.	Special Taxes for Text- Books.	Special Taxes for Building and Repairs.	Current Expenses.
Acquackanock Township.....	\$1,000.00	\$100.00	\$4,007.50
Little Falls Township.....	1,000.00	.....	.....
Manchester Township.....	.....	.....	4,628.00
Pompton Township.....	1,000.00	.....	200.00
Wayne Township.....	600.00	1,100.00	580.00
West Milford Township.....	1,000.00	1,400.00	501.17
	<u>\$4,600.00</u>	<u>\$2,600.00</u>	<u>\$9,896.67</u>

Paterson city and Passaic city are under special charters.

## SALEM COUNTY.

### SPECIAL TAXES.

Name.	Special Taxes for Text- books.	Special Taxes for Building and Repairs.	Special Taxes for Current Expenses.
Salem County.....	\$5,290.00	\$5,000.00	.....
Salem City.....	1,500.00	.....	6,000.00

No township refused to order special taxes.

## SOMERSET COUNTY.

### SPECIAL TAXES.

#### TOTAL AMOUNT ORDERED FOR TEXT-BOOKS, BUILDING AND REPAIRS AND CURRENT EXPENSES.

Bedminster.....	\$700 00
Bernards.....	2,075.00
Branchburg.....	930 00
Bridgewater.....	1 400 00
Franklin.....	845.00
Hillsborough.....	1 200 00
Montgomery.....	400 00
North Plainfield.....	355 00
Warren.....	1.105 00
Bound Brook Borough.....	2 500.00
East Millstone (incorp. town).....	700 00
North Plainfield Borough.....	6,000.00
South Bound Brook (incorp. town).....	150.00
Total.....	<u>\$18,390 00</u>
Somerville School District (Board acting under special charter).....	3,500 00
Grand total.....	<u>\$21,890 00</u>

## STATE BOARD OF TAXATION.

Every township, incorporated town and borough in the county is represented in the above statement. None refused.

## SUSSEX COUNTY.

## SPECIAL TAXES.

Name.	Special Taxes for Text-books.	Current Expenses.	Total.
Sussex County.....	\$2,375.00	\$100.00	\$2,475.00

Township school tax voted at town meeting in March last—

For Teacher's Salary and Expenses..... \$6,375.00

Special district taxes ordered by old districts previous to July 1st,  
for present year's assessment—

For Teachers' Salaries.....	\$9,560.00
For Building and Repairs.....	2,516.00
For Debts and Interest.....	2,875.00
Total.....	\$14,951.00

## UNION COUNTY.

Amount of special school tax ordered raised in the townships and cities of Union county, N. J., for the school year ending June 30th, 1895, under act of May 25th, 1894.

Townships and Cities.	Teachers' Salaries.	Building, Repairing, &c.	Debt and Interest.	Text-books.	Total Amt. Ordered Raised
Linden.....	\$4,150 00	\$900.00	\$605 00	\$1,500.00	\$7,155.00
*Elizabeth.....	6 190 84	5 550.00	4,000.00	17,050 00	32 790 84
Clark .....		50 00		25 00	75 00
*Rahway.....	4 846.20	2 7.65		4,376.15	9 500.00
Cranford.....	3 700 00	1,000 00		1,000.00	4,700.00
Westfield.....	4,775 00	00 00	1,350 00	2,025 00	8 750 00
Fanwood.....	1,725 00	213 00	1,562 50	900.00	4 400 50
*Plainfield.....	19 600 00	3 800 00	7,690 00	9,300 00	40,390.00
New Providence.....	675.10	225.00	207 90	192.00	1 300 00
Summit.....	2 850 00	450 00	3,575 00	1,815 00	8,680 00
Springfield.....	402.25	200 00	755.25	155 00	1,512 50
Union.....	3,125 00	375 00	200 00	1 150 00	4 850 00
Total.....	\$51,039 39	\$13 640 65	\$19 945 65	\$59,488 15	\$124 113 84

\* Cities under special charters.

No township refused to order special tax.

Above amounts were raised at the regular elections under the "District System," under the School law making it permissible. Only one township needed to do so by special meeting—Springfield—which raised \$225, *not* included above, for books in August.

## WARREN COUNTY.

## SPECIAL TAXES.

Name.	Special Taxes Ordered for Text-books.	Special Taxes Ordered for Building and Repairs.	Current Expenses.
Warren County.....	\$5,250.00	\$5,302.00	\$10,394.00

Phillipsburg City acting under special charter.

The following townships have not raised any special tax :

Hardwick Township.  
Hope Township.  
Pahaquarry Township.

It would be of great value to the taxing authorities of the State could these reports have been complete in every respect. From some counties no reports have been received. From others reports are given from boroughs which had no existence previous to this year and are not named in the reports of school taxes raised in previous years. A study of the figures received is interesting. The free text-book law, the hygienic instruction law, the township school law, the flag law, all undoubtedly contributed to increase the amount necessary to conduct the schools. Yet some counties actually report a decrease in the amount ordered raised this year, as compared with that ordered raised and noted in the State Superintendent's last published report. In the reports it will be noticed that, compared with last year's report, the increases are as follows :

Atlantic.....	\$9,491.00
Burlington.....	15,644.00
Cape May.....	2,727.00
Mercer.....	3,176.00
Passaic.....	6,043.00

Ocean.....	\$14,331.00
Salem.....	8,526.00
Somerset.....	7,722.00
Warren.....	1,839.00

Cumberland reports a decrease, outside of Bridgeton and Millville, of \$2,083. Gloucester reports a number of townships as needing to take up no special taxes under the new law. There can be no comparison of the reports from Monmouth and Camden, for these reports are not complete. Union reports the substantial decrease of \$34,356. Sussex reports a decrease of \$1,994.

The greatest increases noted are in counties in which large cities are conspicuously absent. The greatest proportionate increase is in counties which have heretofore raised the greatest amount of school tax per capita. It will be worth considering how these new laws, if honestly enforced, can cause such different results in different parts of the State. Ocean, Sussex and Cumberland are the three receiving counties of the State; that is, they receive aid from the Reserve Fund. Yet in spite of the passage of laws that must necessarily increase the expense of conducting the schools, the reports from two of these counties show a substantial decrease in the amounts ordered raised by special tax.

#### APPORTIONMENT OF STATE SCHOOL MONEYS FOR THE YEAR 1894.

The State School Tax of 1894 was like that of the preceding year, levied at the rate of five dollars (\$5) for each child of lawful age in the State. The number of such children, as shown by the school census of 1893, was 423,872. The amount of taxable property upon which this tax was levied was \$768,295,274. The following statement shows the amount of taxable property, as returned by each county, and the amount which each will be required to pay :

Counties.	Valuation of 1893.	County School Tax of 1894.
Atlantic.....	\$16,960,014.00	\$46,784.59
Bergen.....	20,652,336.00	56,969.94
Burlington .....	24,411,273.00	67,339.05
Camden.....	44,622,468.00	123,092.09
Cape May.....	5,091,000.00	14,043.64
Cumberland.....	17,356,000.00	47,876.92
Essex.....	175,926,000.00	485,295.87

# STATE BOARD OF TAXATION.

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Counties.	Valuation of 1893.	County School Tax of 1894
Gloucester.....	\$14,809,410.00	\$40,852.10
Hudson.....	141,591,212.00	390,582.57
Hunterdon.....	19,979,460.00	55,113.80
Mercer.....	41,229,795.00	113,733.33
Middlesex.....	26,389,551.00	72,796.18
Monmouth.....	43,407,100.00	119,739.47
Morris.....	24,913,092.00	68,723.33
Ocean.....	5,968,892.50	16,465.33
Passaic.....	49,622,920.00	136,888.95
Salem.....	15,072,802.00	41,578.67
Somerset.....	17,344,657.00	47,845.63
Sussex.....	10,298,020.00	28,401.81
Union.....	33,655,275.00	92,838.84
Warren.....	18,995,997.00	52,400.89
Total.....	\$768,295,274.50	\$2,119,360.00

This tax is payable into the State Treasury on or before January, 1895, and as soon as received 90 per centum of the amount paid by each county will be repaid.

The remainder, constituting the Reserve Fund, has been apportioned by the State Board of Education, and will be paid as follows :

AMOUNT APPORTIONED OUT OF THE TEN PER CENT. RESERVE FUND BY THE STATE BOARD OF EDUCATION.	
Atlantic.....	\$3,678.46
Bergen.....	5,696.99
Burlington.....	6,733.91
Camden.....	12,309.21
Cape May.....	1,546.36
Cumberland.....	7,999.69
Essex.....	43,854.59
Gloucester.....	4,085.21
Hudson.....	39,058.26
Hunterdon.....	3,349.38
Mercer.....	11,373.33
Middlesex.....	7,279.62
Monmouth.....	7,173.95
Morris.....	6,872.33
Ocean.....	8,133.53
Passaic.....	13,698.60
Salem.....	3,957.87
Somerset.....	2,709.56
Sussex.....	7,911.18
Union.....	9,283.88
Warren.....	5,240.09
Total.....	\$211,936.00



Eleven counties, namely, Bergen, Burlington, Camden, Gloucester, Hudson, Mercer, Middlesex, Morris, Passaic, Union and Warren, will receive from the Reserve Fund the same amounts which they will respectively be required to contribute to it.

The counties in which the amount of tax to be raised exceeds the amount which they will receive in distribution, and the amount of such excess in each case are as follows :

Atlantic, . . . . .	\$1,000.00
Essex, . . . . .	4,875.00
Hunterdon, . . . . .	2,162.00
Monmouth, . . . . .	4,800.00
Salem, . . . . .	200.00
Somerset, . . . . .	2,075.00
Total . . . . .	<u>\$14,912.00</u>

The sums thus drawn from the above-named counties were apportioned to four other counties, which will by this operation receive from the proceeds of the tax a greater amount respectively than they will be obliged to pay. The counties and the amounts by which each will be benefited are :

Cape May, . . . . .	\$142.00
Cumberland, . . . . .	3,212.00
Ocean, . . . . .	6,487.00
Sussex, . . . . .	5,071.00
Total, . . . . .	<u>\$14,912.00</u>

The annual appropriation of \$100,000, payable in December, 1894, from the income of the School Fund, has been apportioned by the Superintendent of Public Instruction according to the following table :

APPORTIONMENT FROM APPROPRIATION OF \$100,000.

Atlantic, . . . . .	\$1,659.23
Bergen, . . . . .	3,202.62
Burlington, . . . . .	3,436.08
Camden, . . . . .	5,881.26
Cape May, . . . . .	704.70
Cumberland, . . . . .	2,952.07
Essex, . . . . .	18,275.78
Gloucester, . . . . .	1,837.59
Hudson, . . . . .	<u>24,332.32</u>

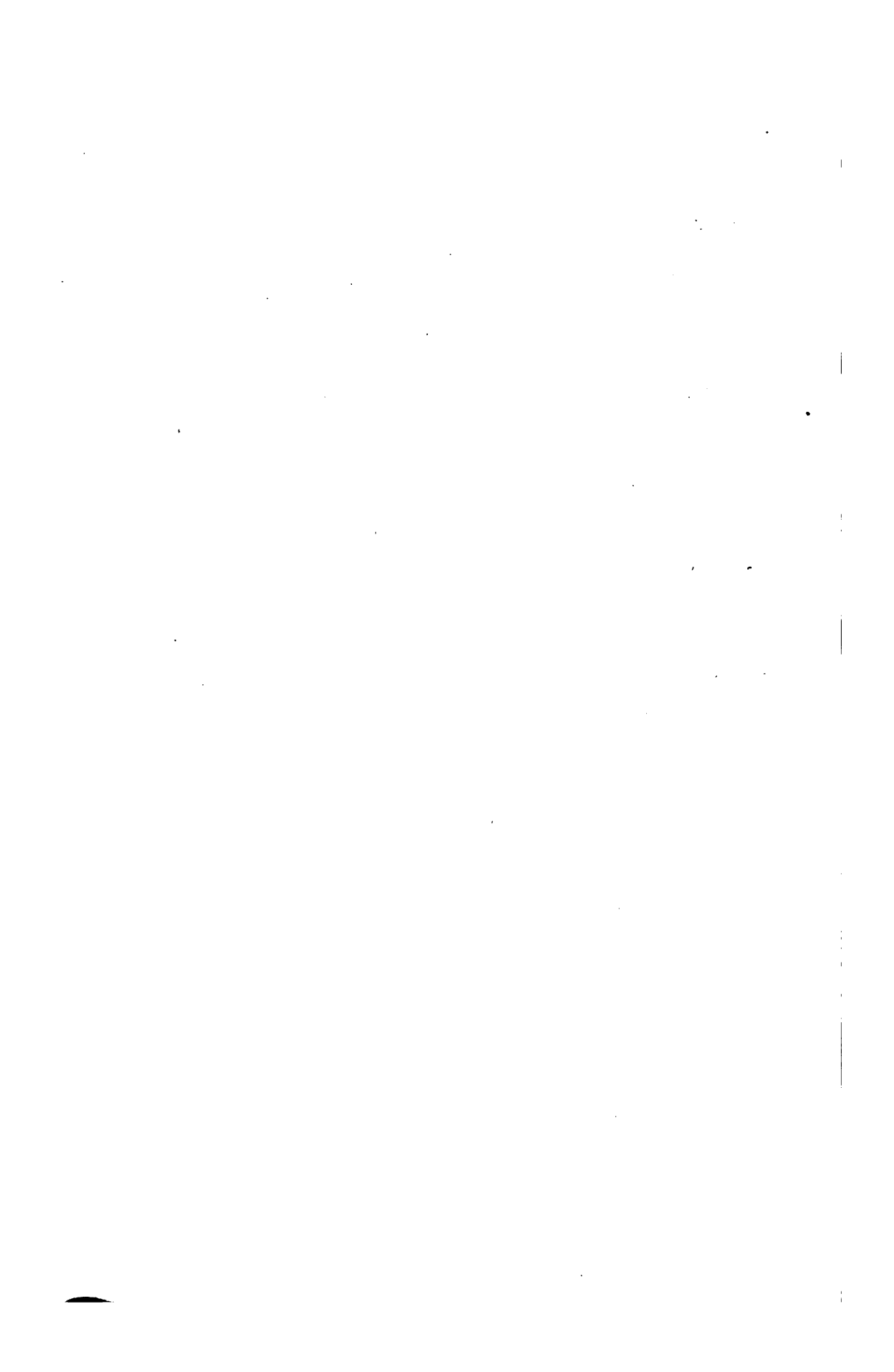
# STATE BOARD OF TAXATION.

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Hunterdon, . . . . .	\$1,986.45
Mercer, . . . . .	4,626.63
Middlesex, . . . . .	3,730.14
Monmouth, . . . . .	4,300.59
Morris, . . . . .	3,302.89
Ocean, . . . . .	1,129.35
Passaic, . . . . .	7,224.35
Salem, . . . . .	1,601.90
Somerset, . . . . .	1,741.57
Sussex, . . . . .	1,381.08
Union, . . . . .	4,386.94
Warren, . . . . .	2,306.36
Total, . . . . .	<u>\$100,000.00</u>

ALBERT H. SLAPE, *President.*  
 THEO. P. HOPLER,  
 CHAS. C. BLACK,  
 HENRY J. WEST,

*State Board of Taxation.*



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## **Appendices.**

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## PART IV.

### APPENDIX I.

#### Rules of the State Board of Taxation.

##### FIRST GENERAL RULES FOR THE GUIDANCE OF ASSESSORS.

*First.* All property must be assessed according to its true value.

*Second.* Assessors must determine the true value of property from an actual view and from the best sources of information within their reach.

*Third.* No deductions shall be allowed, either for indebtedness or for property claimed to be exempt from taxation, unless the person claiming such deduction shall sign a statement in writing, under oath or affirmation, in compliance with the acts of March 29th, 1878, and February 23d, 1885. The Assessors, under said acts, have power to ascertain the truth of such statements.

*Fourth.* Assessors shall enter in a separate list a description of all cemeteries, churches and public buildings and other real estate exempt from taxation, together with the name of the person or persons or corporation owning the same, and they shall value such buildings, property, lots and tracts of land at their true value in the same manner as other real estate, and in each case they shall state the ground of exemption.

*Fifth.* Lands occupied by a person other than the owner may be assessed to the owner, or as lands of non-residents if owned by such, and unoccupied lands not owned by a person residing in the taxing district shall be denominated lands of non-residents, and shall be assessed as such.

*Sixth.*—The tax on visible personal estate shall be assessed in and for the township, ward or taxing district where such property is found. The tax on other personal estate shall be assessed on each inhabitant in the township, ward or taxing district where he resides, as of the day prescribed by law for commencing the assessment for each year.

*Seventh.* All real estate shall be assessed in the township, ward or taxing district in which the same may be situated, and where the line between two taxing districts divides a farm or lot owned or possessed by the person taxed, the same shall be taxed, if occupied, in the taxing district in which the occupant resides, and if unoccupied, each part thereof shall be assessed to the owner thereof, in the taxing district in which the same may be. (See P. L. 1892, page 378.)

*Eighth.* Every person shall be assessed for all personal estate in his possession or under his control as trustee, guardian, executor, administrator, or in any other representative or fiduciary capacity, in the same manner as other persons are assessed.

*Ninth.* Whenever an exemption is claimed by a person in a township or taxing district and the person to whom the indebtedness is due resides in another taxing district than the one in which the exemption is claimed, it shall be the duty of the Assessor allowing the exemption forthwith to notify the Assessor in the township or taxing district where the creditor lives.

*Tenth.* Adopted and promulgated on the eighth day of March, A. D. 1892. It is hereby ordered by the State Board of Taxation that hereafter in all assessments of real estate in all cities of this State classified in law as "First and Second-class cities," the Assessor or other taxing officers whose duty it is by law to make such assessments in said city, shall determine the true value of each lot and tract of real estate in such city, without the buildings and improvements, and shall note the same, and shall determine and note separately the true value of every house and other building or structure worth over one hundred dollars, and the whole shall be added and carried out as the value of such lot or tract.

It is hereby further ordered that this order shall apply to the cities of Newark, Jersey City, Paterson, Trenton, Camden, New Brunswick, Elizabeth, Hoboken, Bayonne, Orange, Passaic and Bridgeton.

### **General Rules Regulating the Practice on Appeal.**

*First.* All complaints of individuals or corporations shall be by a written petition of appeal, filed with the Clerk and Secretary of said Board, setting forth, in short form and with clearness, his, her or its cause of complaint, and asking the relief which he, she or it desires ; such petition of appeal shall be verified by the oath of the complainant, and if a corporation is the complainant, by the oath of either its President, Vice-President, Secretary, Treasurer or other officer or agent.

*Second.* When the complaint is that of a taxing district or county, such petition of appeal need not be verified, but only signed by its attorney or other officer.

*Third.* Complainants may appear by attorney, agent or in person.

*Fourth.* Petitions of appeal shall be heard in the order of time in which the same shall be filed with the Clerk and Secretary, excepting those of a taxing district or county, which shall have preference over those of individuals or corporations.

*Fifth.* All such petitions of appeal shall be heard summarily by said Board, and the complainant shall produce at the hearing such evidence, documentary or otherwise, as will show the injustice complained of, and particularly the assessed value of similar property similarly situated in the same locality, if any.

*Sixth.* The complainant filing a petition of appeal must serve a copy of such petition upon either the attorney or clerk of the taxing district in which such property was assessed, on or before the filing the said petition, and file with the Clerk and Secretary of the Board such evidence of service.

*Seventh.* The said Board will sit in the city of Trenton on the first Monday of July next, at 10:30 A. M., for the purpose of hearing appeals, and from time to time thereafter until all appeals have been disposed of by said Board.



*Eighth.* Any cause or other matter may be referred by the Board, at its discretion, to some suitably qualified person, before whom the testimony may be taken in writing, and in such case, each party, the complainant first and then the defendant, shall proceed to take and complete the testimony on his part before such person qualified to administer an oath, by sessions continued from day to day, on proper notice of the time and place of commencing the same, which notice shall be served at least two days before the day appointed for taking the examination.

The time for taking testimony, and the time at which testimony must be closed and returned to the State Board, will be fixed by the State Board in each case on application or otherwise, and the time for taking testimony above limited shall not be extended except by order of the Board or a member thereof made upon notice.

Documentary evidence may be offered as exhibits, or admitted by consent of parties, or produced by order of the Board.

Application to have a cause referred may be made to the Board at any session thereof, or in writing to the Board, addressed to the Secretary at Trenton.

## APPENDIX II.

### Form of Complaint and Judgment in Appeal Cases.

#### ORDINARY FORM OF COMPLAINT.

In the matter of the application of.....  
..... for the reduction of the tax assessment  
for the year ..... on property situate in .....  
..... county of ..... State  
of New Jersey. } Petition.

#### *To the State Board of Taxation :*

Your petitioner ....., residing at .....  
in the county of ....., State of ....., respect-  
fully shows that ..... is the owner of certain property situate in  
the ..... of ....., county of ....., consisting  
of ..... and known as\* .....

That said property has been assessed for the purpose of taxation  
for the year 189... at a valuation of .....  
dollars, at which assessment your petitioner is aggrieved, because the  
said assessment is in excess of its true value, and is also in excess of  
the assessments levied against properties of like character and those  
similarly situated in same locality.

Your petitioner has, therefore, not paid the taxes so levied for the  
year ....., and prays that the said assessment of ..... dollars  
for the year ..... be reduced to the true value of the property, to  
wit : .....

Dated ....., 189...

\*Where city property is the subject of appeal, care should be taken in describing the block number,  
lot number and street number, so that the same may correspond with the Tax Collector's books.

State of New Jersey, }  
 County of..... }

....., the above-named petitioner, being duly sworn according to law, on his oath says that he has read the above petition, and knows the contents thereof, and that the statements set forth and contained are true.

Sworn and subscribed before me this ..... day of ..... A.D. 18...

....., .....

State of New Jersey, }  
 County of... .. }

....., on being duly sworn according to law, on his oath saith that he served a copy of the above petition and affidavit on ..... (attorney or clerk) ..... of ..... personally, this..... day of ..... 189...

Sworn and subscribed before me this ..... day of ..... , 189...

....., .....

#### ORDINARY FORM OF JUDGMENT.

STATE OF NEW JERSEY,  
 STATE BOARD OF TAXATION.

In the matter of the appeal of }  
 ..... }  
 .....from the assessment of property in } Judgment.  
 .....county of }  
 .....for the year 189... }

An appeal in writing having been filed with the State Board of Taxation, duly verified according to the rules of practice prescribed by said Board, by.....  
 .....  
 in which it is alleged that an injustice has been done the said complainants by the assessment of ..... property for taxation for the year 189... located at.....in the county

of.....and that.....property is assessed relatively higher according to its true value than other property in the same taxing district, and that it is assessed higher than the true value thereof.

After hearing evidence produced on the part of the said complainants and the argument of... ..for the complainants and.....for the.....and after considering the same, it is on this.....day of.....A. D. 189...ordered, adjudged and decreed by the State Board of Taxation, at a session thereof, that the appeal of... ..on property situate in.....and known as.....

And it is further ordered that this order be certified to the Collector of the.....county of.....

....., *President,*

.....,

.....,

*State Board of Taxation.*

Attest:

.....,  
*Clerk.*



## APPENDIX III.

### Act Creating State Board of Taxation, with Supplement of 1894 thereto.

#### CHAPTER CXIV, LAWS OF 1891.

##### A General Act concerning taxes.

1. BE IT ENACTED *by the Senate and General Assembly of the State of New Jersey*, That there shall be established a board for the equalization, revision and enforcement of taxation, to be called the state board of taxation, which shall consist of three members, who shall be appointed by the governor, by and with the advice and consent of the senate; their term of office shall commence on the first Monday of April next, and shall be for a period of five years, unless sooner removed by the governor; all subsequent appointments shall be for a term of five years, subject to removal by the governor; said members shall be citizens of this State; each member shall, before entering upon his duties, file with the secretary of state an oath, taken before a justice of the supreme court, that he will faithfully discharge the duties of his office; they shall each receive an annual salary of two thousand and five hundred dollars; two members shall constitute a quorum of said board, and any official act shall be valid which has the sanction of two members; they shall have power to employ such clerical and other assistants as may be necessary to carry out the intents and purposes of this act, and such assistants shall be paid reasonable compensation, to be determined by the board upon the approval of the governor; said board shall keep a full record of their proceeding; said board shall have power to make such rules, orders, regulations and directions as they may deem necessary to a faithful discharge of their own duties, the duties of their assistants, and also to secure the equalization, revision and enforcement of taxation in this state;

they shall have the power, in the performance of any duties imposed by this act, of compelling the attendance of witnesses, and to call for and compel the production of books and papers, and they may delegate such power to any member of their board authorized by them to investigate and report; said members, or any one of them, shall have power to administer oaths and affirmations to any person for the purpose of ascertaining any facts proper for them to know, or to enable them properly to perform the duties of their office; and they may reduce the statements of persons sworn to writing, and require such persons to subscribe thereto, and may ex parte apply for and obtain from any justice of the supreme court an order compelling any person to submit to examination in reference to such matters, and said justice may punish anybody as for contempt who shall disobey any order made by such justice in the premises; said board shall have power on complaint of any owner to decrease the assessment made upon his property, where, in their judgment, injustice has been done or where it is necessary to secure uniform and true valuation; and if for this purpose it becomes necessary to direct an assessor or other taxing officer to make a re-assessment of such property according to the rules which the said board shall establish, it shall do so; and if such assessor or other taxing officer shall fail or refuse to comply with the order so given the board shall have power to appoint some other person to make the new assessment, under the direction of the board; and the assessment so made and affirmed by the board shall be and be deemed to be the assessment of such property for the year.

2. *And be it enacted*, That where complaint shall be made to said board in writing, verified by the oath of the complainant, by any person or corporation aggrieved at the assessment of his or its property, said board shall have power to review and correct the action of the local assessors or other taxing officers, and of all boards of tax review by reducing such assessment; such review and reduction may be made of any assessment hereafter to be made, or which shall have been made since the first day of January, one thousand eight hundred and ninety, where the tax in such assessment has not been paid.

3. *And be it enacted*, That where said board shall deem it necessary, in order to obtain a correct assessment of property in any city of this state, they may, by rule, direct that the assessor or other taxing officer shall, from actual view and from the best sources of information within his reach, determine the true value of each lot and tract of real

estate in his district, without the buildings and improvements, and shall note the same, and shall determine and note separately the true value of every house and other buildings or structures worth over one hundred dollars, and the whole shall be added and carried out as the value of such lot or tract; in cities where said board shall direct the land and buildings to be so separately valued, the receipt given for the payment of the tax on such property, by the collector or other officer charged with the collection of such tax, shall contain a statement of such separate valuations; said board may, by rule, direct that each assessor shall enter in his books the number of acres of arable land, the number of acres of meadow and pasture land, the number of acres of woodland, and the number of acres of uncultivated upland and swamp land in each tract as near as may be.

4. *And be it enacted*, That the assessor or other taxing officer making the assessment of real estate subject to taxation, shall enter in a separate list a description of all cemeteries, churches and public buildings and other real estate exempt from taxation, together with the name of the person or persons or corporation owning the same, and he shall value such buildings, property, lots and tracts of land at their true value in the same manner as other real estate, and in each case he shall state the ground of exemption; the assessor or other taxing officer shall be entitled to receive the same compensation per name for making such list, and in the same manner as he is now entitled to receive for assessing taxes under the laws of this state.

5. *And be it enacted*, That lands occupied by a person other than the owner may be assessed to the owner, or as the lands of non-residents, if owned by such; and that unoccupied lands not owned by a person residing in the taxing district shall be denominated lands of non-residents, and shall be assessed as such; and that no tax on real estate shall be void in consequence of any land being erroneously classed or omitted from classification as the lands of non-residents or as the lands of unknown owner, nor in consequence of any omission of or mistake in the name of the rightful owner, in the assessment list or roll, but in such cases no such tax shall be collected except from the real estate assessed.

6. *And be it enacted*, That the tax on visible personal estate shall be assessed in and for the township, ward or taxing district where such property is found; the tax on other personal estate shall be assessed on each inhabitant in the township, ward or taxing district



where he resides as of the day prescribed by law for commencing the assessment for each year, and all real estate shall be assessed in the township, ward or taxing district in which the same may be situated; when the line between two taxing districts divides a farm or a lot owned or possessed by the person taxed, the same shall be taxed, if occupied, in the taxing district in which the occupant resides, and, if unoccupied, each part thereof shall be assessed to the owner thereof, in the taxing district in which the same may be, and this, whether such division line be a township, ward or county line; and personal estate belonging to non-residents may be assessed either to the owner or to the person in possession or charge thereof; whenever the owner of personal property in two or more taxing districts is entitled to a deduction for debts in the excess of the assessed value of his personal estate in the taxing district where he resides, he shall be entitled to have such further deduction as is or may be allowed by law made from the assessed value of his personal estate in the other taxing districts wherein he may own personal estate; it shall be the duty of the board hereby created to prescribe by rules, the manner in which such deductions shall be claimed and allowed.

7. *And be it enacted*, That every person shall be assessed for all personal estate in his possession or under his control, as trustee, guardian, executor administrator or in any other representative or fiduciary capacity, in the same manner as other persons are assessed, and where a person is so assessed as trustee, guardian, executor, administrator or in any other representative or fiduciary capacity, he shall be assessed as such with the addition to his name of his representative character, and such assessment shall be carried out on a separate line from his individual assessment; and in cases where the same property is held by several trustees, guardians, executors, administrators, or other representatives or fiduciaries, only one of them shall be taxed for the same; and such property shall be assessed in the hands of such one of said executors, guardians, trustees, administrators, representatives or fiduciaries as have actual possession or control of such property, if such person is known to or can on reasonable search be ascertained by the assessor or other taxing officer; otherwise such property may be assessed in the name of any one of such trustees, guardians, executors, administrators, representatives or fiduciaries.

8. *And be it enacted*, That it shall be the duty of the state board of taxation to meet on the first Monday of July, and from time to time

as they shall deem proper, having regard to the tax laws of different localities, of each year, for the purpose of hearing the complaints of any taxpayer respecting the taxes assessed against him or it in respect to his or their property, and the complaints of any taxing district or county respecting the action of any county board of equalization, and any taxpayer feeling himself or itself aggrieved by the assessment of taxes assessed against him or it, in respect to his or its property, or the action of any board of tax review, or commissioners of appeal, and any taxing district or county feeling itself aggrieved by the action of any board or boards of equalization, may, within such time as said state board shall by rule prescribe, file a petition of appeal to the state board of taxation, setting forth therein his or its cause of complaint, and asking the relief which he or it desires, and the state board of taxation shall proceed summarily to hear and dispose of such complaints; and the said state board of taxation shall make such order respecting the procedure in such case as to them shall seem just; and it shall be the duty of the state board of taxation to hear and determine such complaints, and to revise and correct the taxes assessed against such complaining taxpayers and to revise and correct the determination of such county board of equalization by fixing the amount each taxing district shall raise, in just proportion according to the true value of the taxable property therein, and the assessment so corrected and determined by said state board of taxation shall be final and conclusive; such corrected rate of assessment shall be certified by said board to the collector of the taxing district where such property is taxable, and shall be collected in the same manner that other taxes in said taxing district are collected.

9. *And be it enacted*, That it shall be lawful for every collector of taxes to make such amendments, corrections and alterations in the description of any land or real estate assessed as shall be useful to better ascertain the location and extent thereof and to identify the same; and the taxes assessed upon such land and real estate shall be and remain a lien upon the same according to the said corrected description of the same, provided that all such correction be made before the public notice is given of the sale of such land or real estate.

10. *And be it enacted*, That in case where public notice for a specified time is required by law to be given before proceedings are had for the public sale of lands for unpaid taxes, no certificate of sale or tax title shall be set aside and holden for naught by reason of any

variance between the date of such notice and the actual publication thereof, provided that notice shall have been or shall be actually given for the specified number of days prior to such proceedings for public sale.

11. *And be it enacted*, That nothing in this act contained shall be construed to render any real or personal estate subject to taxation other than such real and personal estate as is now subject to taxation under other laws.

12. *And be it enacted*, That it shall be the duty of such board to investigate the methods adopted by local assessors in the assessment of real and personal property in this state, to carefully examine all cases where evasion of proper taxation is alleged, and to ascertain wherein existing tax laws are defective or are improperly or negligently administered; they shall annually report to the legislature, particularly specifying any means or practices or devices used for the evasion of proper taxation; they shall annually submit to the legislature such recommendations as they may find necessary to prevent the evasion of just and equal taxation.

13. *And be it enacted*, That if it shall appear to the satisfaction of any court wherein any certiorari is or may be brought, that any assessment of taxes removed thereby is at a rate or proportion higher or greater than is authorized or required by law, or that the amount or value of taxable property for which any person therein is assessed is too great, said court shall amend such assessment so removed as aforesaid and reduce the same to the proper and just amount, and thereupon affirm the same according to such amendment and reduction, and reverse the same as to the excess only; and the court shall have power to adopt such rules and proceedings as may enable them to make the said amendment and carry into effect the true intent and meaning of this act.

14. *And be it enacted*, That no return of taxes or list of delinquents made by the collector of taxes in any of the municipal divisions of this state, nor the proceedings touching or concerning such return, nor any tax warrant shall be set aside or revised on certiorari or otherwise for any lack of form which does not impair the substantial right of the plaintiff in certiorari.

15. *And be it enacted*, That the chairman of every county board of equalization shall have power to issue subpoenas and administer oaths in the discharge of the duties of their office.

16. *And be it enacted*, That any person guilty of willful and corrupt false swearing or affirming in taking any oath or affirmation required or authorized by this act shall be deemed to be guilty of perjury and punished accordingly.

17. *And be it enacted*. That none of the provisions of this act shall be so construed as in any wise to alter, impair or repeal any of the provisions of an act entitled "An act for the taxation of railroad and canal property," approved April tenth, one thousand eight hundred and eighty-four, or any of the supplements thereto.

18. *And be it enacted*, That all acts and parts of acts, whether general, special or local, inconsistent with this act, or any of the provisions thereof, shall be and the same are hereby repealed, so far as they are inconsistent as aforesaid ; but nothing in this act shall be taken to annul any assessments which have been heretofore made, or to affect any proceedings taken for the collection of such assessment, or to affect any penalties or forfeitures incurred by any person or officer in respect thereto ; and that this act shall take effect immediately.

Approved March 19, 1891.

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## CHAPTER CCLXXI.

A Supplement to an act entitled "A general act concerning taxes, approved March nineteenth, one thousand eight hundred and ninety-one.

1. BE IT ENACTED *by the Senate and General Assembly of the State of New Jersey*, That the state board of taxation shall hereafter consist of four members ; that in addition to the three members who now constitute the state board of taxation, the governor shall appoint, by and with the advice and consent of the senate, a fourth person not of the same political party as those now constituting the state board of taxation or a majority of them ; the term of office of the member to be appointed under this act shall commence on the first day of June next, and shall be for a period of five years ; said member shall be a citizen of this state, and he shall before entering upon his duties as a member of the state board of taxation file with the secretary of state an oath taken before a justice of the supreme court, that he will faithfully discharge the duties of his office ; the members of said board shall receive an annual salary of two thousand dollars.

2. *And be it enacted*, That at the expiration of the terms of office of the members who now constitute the state board of taxation and thereafter, no more than two persons of the same political party shall be appointed members of the state board of taxation.

3. *And be it enacted*, That when the said board has reason to believe from information or otherwise that any property has been assessed at a rate lower than is consistent with the purpose of securing uniform and true valuation of property for the purpose of taxation the said board shall have the power after due investigation to increase the assessment made upon such property ; and if for this purpose it becomes necessary to direct an assessor or other taxing officer to make a re-assessment of such property according to the rules which the said board shall establish, it shall do so ; and if such assessor or other taxing officer shall fail or refuse to comply with the order so given, the board shall have power to appoint some other person to make the new assessment under the direction of the board ; and the assessment so made and affirmed by the board shall be and be deemed to be the assessment of such property for the year.

4. *And be it enacted*, That all acts and parts of acts, general and special, inconsistent herewith or repugnant hereto or any of the provisions thereof, be and the same are hereby repealed, and that this act shall take effect immediately.

Approved May 17, 1894.

## APPENDIX IV.

### Judgment in Appeal of Taxing Districts.

STATE OF NEW JERSEY, THE STATE BOARD OF TAXATION.

In the matter of the appeal of Delaware, Haddon and Centre Townships, in the County of Camden.	}	Judgment.
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Complaint having been made in writing, by filing a written petition of complaint with the State Board of Taxation, according to the rules of practice prescribed by said Board, by Delaware, Haddon and Centre townships, in the county of Camden, in which it is alleged that the said townships are aggrieved and injured by the proportion according to the true value of the taxable property therein of county and State school taxes the said townships are required to raise, as compared with the amount of such taxes; the city of Camden, the city of Gloucester, the borough of Merchantville and the township of Stockton are required to raise in proportion to the true value of the taxable property therein, in said taxing districts in the county of Camden; and in said petition it is further alleged that the said townships of Delaware, Haddon and Centre have been assessed for the year eighteen hundred and ninety-one according to the true value of the taxable property therein; and that the said taxing districts, the city of Camden, the city of Gloucester, the borough of Merchantville and the township of Stockton for the year eighteen hundred and ninety-one have been assessed according to a percentage of the true value, and at less than the true value of the taxable property therein, in said taxing districts in the county of Camden, and by reason of such valuations the taxes assessed against said taxing districts for county and State school taxes are unfair, unjust and illegal. And it appearing to the State Board

of Taxation, by the affirmation of George T. Haines, that a copy of the said petition of complaint had been served upon all the taxing districts in the county of Camden, and the said taxing districts, to wit, Delaware, Haddon and Centre townships, and the city of Camden, the city of Gloucester, the borough of Merchantville and the township of Stockton, having appeared before the State Board of Taxation by each of their respective Assessors, and by Edward Borrough, attorney for the townships of Delaware, Haddon and Centre, and the city of Camden by its solicitor, J. Willard Morgan and the said Assessors of the said taxing districts, having under oath stated to the State Board of Taxation the basis of valuation and assessment of the taxable property in their respective taxing districts, and having proven by the duplicates of the said taxing districts that the total valuations of the taxable property in said districts is as follows:

City of Camden, eighteen million nine hundred and forty-four thousand two hundred and seventy-five dollars (\$18,944,275).

City of Gloucester, one million nine hundred and five thousand dollars (\$1,905,000).

Borough of Merchantville, four hundred and fifty-two thousand five hundred and fifty-two dollars (\$452,552).

Stockton township, one million four hundred and ninety-six thousand eight hundred and twenty-one dollars (\$1,496,821).

Delaware township, one million two hundred and fourteen thousand two hundred and eighty-eight dollars (\$1,214,288).

Haddon township, two million four hundred and eighty-nine thousand and fifty dollars (\$2,489,050).

Centre township, seven hundred and thirty-three thousand six hundred and sixty dollars (\$733,660).

Total, twenty-seven million two hundred and thirty-five thousand six hundred and forty-six dollars (\$27,235,646).

And it further appearing to the satisfaction of the State Board of Taxation by the oath of the said Assessors, and by the inspection of their respective duplicates, that the townships of Delaware, Haddon and Centre, and the taxable property in said townships for the year eighteen hundred and ninety-one, has been assessed at true value, and that the taxable property in the city of Camden for said year has not been assessed at true value, but has been assessed at 80 per cent. of its true value, and that the taxable property in the city of Gloucester and the township of Stockton for said year has not been assessed at true

value, but has been assessed at 75 per cent. of its true value, and that the taxable property in the borough of Merchantville for said year has not been assessed at its true value, but has been assessed at 33 $\frac{1}{2}$  per cent. of its true value. And it further appearing, that according to the said valuations the township of Delaware for the said year is required to raise for county and State school tax the sum of eleven thousand six hundred and eighty-one dollars and seventy cents (\$11,681.70).

The township of Delaware, eleven thousand six hundred and eighty-one dollars and seventy cents (\$11,681.70).

The township of Haddon, twenty-three thousand nine hundred and thirty-two dollars and twenty-three cents (\$23,932.23).

The township of Centre, seven thousand and fifty-one dollars and and seventy-nine cents (\$7,051.79).

The city of Camden, one hundred and eighty-two thousand one hundred and fifteen dollars and thirty-one cents (\$182,115.31).

The city of Gloucester, eighteen thousand three hundred and eighteen dollars and seventeen cents (\$18,318.17).

The township of Stockton, fourteen thousand three hundred and nine-three dollars and ninety-three cents (\$14,393.93).

The borough of Merchantville, four thousand three hundred and fifty-five dollars and thirty-six cents (\$4,355.36).

Total, two hundred and sixty-one thousand eight hundred and forty-eight dollars and forty-nine cents (\$261,848.49).

And after hearing the argument of Edward Burrough and of J. Willard Morgan, it is on this first day of October, eighteen hundred and ninety-one, at a session of the said State Board of Taxation, ordered, adjudged and decreed under and by virtue of Chapter CXIV. of the laws of eighteen hundred and ninety-one, that the said townships of Delaware, Haddon and Centre have been aggrieved in the premises, and that an injustice has been done the said petitioners in the assessment of the county and State school taxes, according to the true value of the taxable property therein as compared with the true value of the taxable property in the other six taxing districts; and it is further ordered, adjudged and decreed, in order to equalize, revise and correct the said assessments in just proportion according to the true value of the taxable property in each of said taxing districts, 20 per cent. should be added to the assessment of the taxable property in the city of Camden, making the true value of such taxing district twenty-two million seven hundred and thirty-three thousand one hun-



dred and thirty dollars (22,733,130); that 25 per cent. should be added each to the assessment of the taxable property in the township of Stockton and the city of Gloucester, making the true value of each such taxing districts: Stockton township, one million eight hundred and seventy-one thousand and twenty-six dollars (\$1,871,026); city of Gloucester, two million three hundred and eighty-one thousand two hundred and fifty dollars (\$2,381,250); that 66 $\frac{2}{3}$  per cent. should be added to the assessment of the taxable property in the borough of Merchantville, making the true value of such taxing district seven hundred and fifty-four thousand two hundred and fifty-three dollars (\$754,253), which makes the gross total of the true value of the taxable property therein in all of said taxing districts the sum of thirty-two million one hundred and seventy-six thousand six hundred and fifty-seven dollars (\$32,176,657).

And it is further ordered, adjudged and decreed that the township of Delaware shall raise the sum of nine thousand eight hundred and eighty dollars and sixty-six cents (\$9,880.66) for county and State school taxes.....	\$9,880 66
That the township of Haddon the sum of twenty thousand two hundred and fifty-three dollars and thirty-nine cents (\$20,253.39) .....	20,253 39
That the township of Centre the sum of five thousand nine hundred and sixty-nine dollars and seventy-nine cents (\$5,969.79).....	5,969 79
That the city of Camden the sum of one hundred and eighty-five thousand and six dollars and fifty-four cents (\$185,006.54).....	185,006 54
That the city of Gloucester the sum of nineteen thousand three hundred and seventy-six dollars and twenty-three cents (\$19,376.23).....	19,376 23
That the township of Stockton the sum of fifteen thousand two hundred and twenty-four dollars and fifty-three cents (\$15,224.53).....	15,224 53
That the borough of Merchantville the sum of six thousand one hundred and thirty-seven dollars and thirty-five cents (\$6,137.35) for said county and State school taxes.....	6,137 35
Total.....	<hr/> \$261,848 49

The said sums being a just proportion according to the true value of the taxable property in each of said taxing districts pursuant to the statute in such case made and provided. And it is further ordered that this order, with such corrected rate of assessment, be certified to the respective Collectors of each of said taxing districts, and to the County Collector of said county of Camden.

ALBERT H. SLAPE, *President.*

THEO. P. HOPLER,

CHAS. C. BLACK,

Attest:

*State Board of Taxation.*

THOS. B. USHER,  
*Clerk.*

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**In Matter of Appeal of East Brunswick vs. New Brunswick.**

**COURT OF ERRORS.**

If the State Board of Taxation, upon a complaint of a taxing district, under § 8 of "A general act concerning taxes," approved March 19th, 1891, increases the valuation of another taxing district, it should proceed to add that increased valuation to the unchallenged valuations of all the other taxing districts of the county, and then to apportion the county and State tax to be raised among the taxing districts in the proportion of the valuation of each to the total valuation.

A taxing district, the valuation of which has, upon complaint, been increased, cannot by *certiorari* object to the determination of the State Board, because it has imposed on it an increase less than its adjudication required, nor because the Board erred in apportioning the tax to be raised when such error does no injury to it.

*Quære* as to what action is within the jurisdiction of the State Board of Taxation to review under said act.

Argued at June term, 1894.

Mr. ALAN H. STRONG for plaintiff in error.

Mr. ROBERT ADRAIN for defendant in error.

The opinion of the Court was delivered by MAGIE, J.

Plaintiff in error, the township of East Brunswick, was the prosecutor of a *certiorari* which brought before the Supreme Court the judgment and order of the State Board of Taxation, made under the provision of "A general act concerning taxes," approved March 19th, 1891 (Laws 1891, p. 189), whereby the county and State school tax to be raised in that township for the year 1893 was increased.

The Supreme Court dismissed the writ on the ground that it did not appear that prosecutor was in any degree injured by the alleged errors of the State Board.

It is now contended that the judgment of the Supreme Court was erroneous, and should be reversed, and a judgment be rendered setting aside the order of the State Board. Error will lie upon such a dismissal of a *certiorari*. *Horsev v. Paterson*, 10 Vr. 489; *Middletown v. Robins*, 20 Vr. 566.

By the eighth section of the act before mentioned, the State Board of Taxation is given jurisdiction *inter alia* over complaints of any "taxing district" feeling itself aggrieved by the action of any "Board of Equalization," and power is conferred on the State Board of Taxation to "revise and correct the determination of such County Boards of Equalization, by fixing the amount each taxing district shall raise, in just proportion, according to the true value of the taxable property therein." An assessment made within the power granted is declared to be final and conclusive.

The return to the *certiorari* contains a complaint made to the State Board by the city of New Brunswick, a taxing district in the county of Middlesex, and the judgment and order of the State Board made thereon. Nothing else appears in the record, and what the action of the State Board was can only be discovered from its judgment and order.

The complaint was that the valuations of property for taxation for the year 1893 in certain townships of Middlesex county (including East Brunswick), had not been made at the true value, but at less than the true value, whereby the complaining city was injured by being required to pay a greater proportion of county and State school tax than was lawful. The complaint did not show that the valuations complained of had been the subject of action by the County Board of Assessors, which Board, having power to raise the valuation of property in any taxing district, when relatively less than the valuations of other districts (Rev. 1155, § 72), and thus to equalize the burden

of taxation among such districts, may be called a County Board of Equalization. None of the reasons filed in the Supreme Court challenge the jurisdiction of the State Board to act upon such a complaint, and no opinion is intended to be expressed upon that point.

The first reason filed in the court below is based upon the ground that the State Board creates differences in the rate of taxation among the taxing districts of the county. But such a result, though clearly erroneous, will not support an objection by prosecutor to the tax imposed upon it, unless it has been made to appear that its burden not only varies from that borne by other taxing districts, but is greater than by law could lawfully be imposed upon it. If other taxing districts have been improperly valued, prosecutor's remedy was by proper proceedings to compel the valuations to be increased to the true value as required by law. *Cooper v. DeBow*, 17 Vr. 286.

Counsel for plaintiff in error incidentally argues that it was the duty of the State Board upon such a complaint to revise the valuations of all the taxing districts in the county. To this objection it must be answered that the point is not presented by any reason, and the fact that they did not do so does not appear. In the absence of any complaint, the unchallenged valuations may well be presumed to have been made according to true value.

The adjudication of the State Board upon this complaint was that the taxable property in East Brunswick had been valued at only eighty per cent. of its true value. Apparently with the view of curing this error the Board ordered twenty per cent. to be added to the assessment of taxable property in that township. If the order in this respect is to be construed as a direction to add to the valuation complained of, twenty per cent. of its amount, it was clearly erroneous. For the adjudication was that such valuation was only eighty per cent. of the true value, and, to reach the true value, it must be increased twenty-five per cent. What the actual increase was does not appear, but if it was arrived at upon the construction above indicated, the error was in favor of, and not against plaintiff in error.

The State Board further ordered that the township of East Brunswick should raise for county and State school tax for 1893, \$14,661. The amount previously imposed upon the township was \$12,320, and the latter sum is eighty per cent. of \$15,400. In the absence of proof to the contrary, it must be assumed that the increase was determined in the proper manner. The true mode of determining the amount of

increase is plain. The increased valuation of East Brunswick should have been added to the valuation of all the other taxing districts, and the total should have been compared with the amount of county and State school tax to be raised, and with the valuations of each district. Such comparison would have given a rate of taxation necessarily less than the rate previously fixed, and the proportions or quotas to be raised in the several taxing districts, which would vary from those previously fixed, in that the quota of East Brunswick would be greater, and that of the other districts would be less than before.

As the case does not disclose the valuations of all the taxing districts, nor the previous tax rate, there are no data upon which we can make the calculation. We must assume that the State Board made it, and made it correctly.

The second reason assigned for the reversal of the proceedings was that the State Board did not reach its conclusion upon a consideration and a comparison of the duplicates of all the taxing districts of the county, nor upon the valuations throughout the county. But the grievance complained of was the undervaluation in certain taxing districts. The valuations in other districts were unchallenged and might be assumed to have been correctly made. A comparison of all the valuations was necessary, as has been stated, to determine the proportion of the total tax to be raised by each district. In the absence of proof to the contrary such comparison must be presumed to have been made. As each taxing district was interested in the determination, it would doubtless be proper and, perhaps, necessary for each to be brought before the State Board. It does not appear that the taxing districts were not all represented before the Board, but if it did appear, the error in that respect cannot be ground of objection on the part of the plaintiff in error, for it had no interest in the determination of the Board as to the proportion to be raised by other taxing districts. Such determination was a mere distribution of the increase required to be raised by plaintiff in error, and whether that increase was correctly distributed or not was a matter of no concern to it.

The third and fourth reasons assigned are based upon that part of the order of the State Board which deducted from the amount of county and State school tax to be raised by the city of New Brunswick the whole, \$2,341, which was imposed by way of increase upon plaintiff in error. This was clearly erroneous. The city was entitled to no more than its share of such interest. But if the increase was lawful

it was a matter of no consequence to the plaintiff in error what was done with it. Other taxing districts which were thereby injured might complain, but a reversal of that part of the order would not benefit the township of East Brunswick.

For these reasons the judgment below, dismissing the writ of certiorari, must be affirmed.



## APPENDIX V.

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### Laws Relating to Taxation Passed at the Session of the Legislature of 1894.

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#### CHAPTER CXLVII.

Supplement to act to authorize governing bodies in cities of  
the second class to change date of election of assessors.

1. BE IT ENACTED *by the Senate and General Assembly of the State of New Jersey*, That the provisions of the act to which this act is a supplement shall not extend or apply to the official terms of persons elected as members of the board of assessment and revision of taxes in cities where the official terms of such persons, by virtue of the provisions of the charters governing the same, commence at a time prior to the beginning of the fiscal year; and any ordinance heretofore passed in such cities under authority of such act, or otherwise, shall not affect the terms of office of said members of the board of assessment and revision of taxes.

Shall not apply  
to certain  
officers.

2. *And be it enacted*, That all acts and parts of acts, so far as the same are inconsistent with this act, be and the same are hereby repealed, and that this act shall take effect immediately.

Repealer.

Approved May 8, 1894.

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#### CHAPTER CLIV.

Supplement to act concerning collection of arrearages of  
taxes and water rents in cities.

1. BE IT ENACTED *by the Senate and General Assembly of the State of New Jersey*, That in case any city has hereto-



City may correct mistakes in description, &c., of assessments of lots.

fore purchased, or shall hereafter purchase, at a sale of lands made under the provisions of the above-entitled act, any lot, tract or parcel of land, it shall appear that by or through error or mistake such lot, tract or parcel of land has been incorrectly described or designated, whereby the tax or assessment imposed thereon would appear by any map or record to have been made upon a lot, tract or parcel of land not intended to have been so taxed or assessed, it shall be lawful for said city to cause any and all such errors and mistakes to be corrected, and such lots, tracts or parcels of land to be correctly and properly described, numbered and designated, in such manner as in its judgment may be proper and necessary to that end.

Errors in payment of assessments shall be corrected.

2. *And be it enacted*, That whenever any person by reason of such error or mistake as aforesaid has paid a tax or assessment upon the land of another, having intended at the time of such payment to pay the tax or assessment upon land of which he was the owner, or in which he had an interest justifying such payment, in every such case it shall be lawful for said city to cause the tax or assessments so paid to be reinstated and charged against the land in respect to which such payment was wrongfully made; and the said reinstated tax or assessment shall thereupon be and remain a lien upon the same, and be collectible by the said city in the manner provided by law for the collection of unpaid taxes or assessments; and thereupon the said city shall have power to discharge the land intended to have been discharged by such payment from the lien of the tax or assessment thereon.

Repealer.

3. *And be it enacted*, That all acts and parts of acts inconsistent herewith be and the same are hereby repealed, and this act shall take effect immediately.

Approved May 8, 1894.

## CHAPTER CLV.

An Act concerning the office of receiver of taxes in cities of the second class of this state.

1. BE IT ENACTED *by the Senate and General Assembly of the State of New Jersey*, That in all cities of the second class in this state having not less than fifty thousand inhabitants there shall be an officer known as the receiver of taxes, whose duty it shall be to collect all the taxes assessed in such city, who shall be elected by the qualified voters of such cities every second year at the regular election thereof, and who shall hold office for the term of two years and until the election and qualification of his successor, and who shall receive such compensation for his services as the common council, board of aldermen or other governing body of such cities shall by ordinance prescribe.

Tax receiver shall hold office two years.

2. *And be it enacted*, That the first election hereunder shall take place at the annual or charter election to be held in the year one thousand eight hundred and ninety-five, and that the person now holding such office of receiver of taxes in such cities, no matter how designated, shall continue in such office until the election of his successor, as herein provided.

When first election shall be held.

3. *And be it enacted*, That this act shall not affect the existing term of any receiver or collector of taxes who may have been elected by the people.

Shall not affect existing terms.

4. *And be it enacted*, That all acts and parts of acts inconsistent herewith be and the same are hereby repealed, and that this act shall take effect on the eighth day of May, anno domini one thousand eight hundred and ninety-four.

Repealer.

Approved May 8, 1894.

## CHAPTER CLXIV.

An Act relating to the assessment of taxes in counties of the first class.

Governing bodies of cities, towns, townships, &c., shall have maps thereof.

1. BE IT ENACTED *by the Senate and General Assembly of the State of New Jersey*, That in all the cities, towns, townships, villages and boroughs in counties of the first class of this state, it shall be lawful for the governing authorities to have maps made of their several and separate municipalities for the purpose of making the assessment for taxes upon real estate and to describe thereon the said real estate by blocks and parcels.

Changes in ownership shall be noted on maps, &c.

2. *And be it enacted*, That when any change is made in the ownership of property in any such city, town, township, village or borough it shall be the duty of the new owner to present his deed or other evidence of title to the officer, officers, assessor, assessors or department having charge of the assessment of taxes therein, that the change of property lines and ownership may be properly noted on the books and maps kept for that purpose.

Deeds for record shall be duly certified by assessing officer.

3. *And be it enacted*, That no register of deeds, county clerk or other officer whose duty it shall be to record deeds, shall record any deed which conveys any property in any city, town, township, village or borough within counties of the first class, unless it shall be duly certified thereon that the same has been duly presented at the office of the officer, officers, assessor or assessors, or other department having charge of the assessment of taxes, for the purpose of recording or noting such change as may have been made thereby in the property lines and ownership of property; *provided*, that nothing in this act shall prevent the recording of such deed in case a fee of twenty cents is paid at the time any such deed is deposited for record, to the register of deeds, county clerk or other officer whose duty it is to record the same, upon which payment having been made it shall be the duty of the said register of deeds, county clerk or other officer within five days thereafter, to present such deed or abstract

Proviso.

thereof to the officer, officers, assessor or assessors or other department having in charge the assessment of taxes, for the purposes of having such changes of property lines and ownership as may be made thereby recorded or noted.

4. *And be it enacted*, That all acts and parts of acts inconsistent with this act be and the same are hereby repealed, and that this act shall take effect immediately. Repealer.

Approved May 9, 1894.

## CHAPTER CLXXVII.

An Act authorizing the issuance of tax arrearage bonds in townships.

1. BE IT ENACTED *by the Senate and General Assembly of the State of New Jersey*, That in any township in this state which now has, or which may hereafter have tax arrearages due and unpaid, and which are a lien upon real estate in said townships, which shall in the aggregate equal or exceed the sum of one hundred thousand dollars, it shall be lawful for the township committee of any such township to direct by resolution, which shall recite the amount of such unpaid tax arrearages, that "tax arrearage bonds" shall be issued to an amount not exceeding eighty per centum of the original assessment of taxes so remaining unpaid, and it shall be lawful for the township committee to issue its corporate bonds for such an amount, pledging the whole property of the township for the payment thereof, and especially pledging all receipts from such arrearages of taxes so funded thereby, and such bonds shall be signed by the chairman of the township committee and attested by the township clerk under the corporate seal of the township, and shall bear interest at a rate not greater than five per centum per annum, payable semi-annually, and shall not be sold at less than par, and said bonds may be either registered or coupon, as the said township committee may direct.

When tax arrearage bonds shall be issued.

Amount of limited.

Receipts for arrearages shall be pledged for redemption of bonds.

Interest on bonds limited.

2. *And be it enacted*, That all moneys received as principal and interest on account of said taxes in arrears, for the arrearage of which bonds shall be issued by virtue of the

Principal and interest on account of arrearages appropriated to sinking fund.

provisions of this act, are hereby pledged and appropriated to commissioners of the sinking fund of such townships heretofore appointed or hereafter to be appointed by ordinance of such townships for the payment of the principal and interest of such bonds issued under this act, and it shall be the duty of such commissioners of the sinking fund to pay the interest on such bonds as the same falls due, and all surplus money coming into their hands above the amount needed to pay the interest shall be safely invested by them and applied to the payment of said bonds as they fall due.

Commissioners shall pay interest and invest surplus

Separate account of receipts of arrearages shall be kept.

3. *And be it enacted*, That it shall be the duty of the collector, receiver of taxes or township treasurer, as the case may be, to keep a separate account of all moneys received on account of taxes in arrears, for the arrearage of which bonds have been issued under the provisions of this act, and pay the same as received to or deposit the same in a designated depository to the credit of the commissioners of the sinking fund of such township as he may be directed by the township committee by resolution.

Bonds payable within twenty years.

4. *And be it enacted*, That the bonds issued under the provisions of this act shall be payable within not more than twenty years from their date, and may be made payable in equal annual installments, at the option of the township committee.

5. *And be it enacted*, That this act shall take effect immediately.

Approved May 9, 1894.

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## CHAPTER CLXXXII.

A Further Supplement to an act entitled "An act for the formation and government of villages," approved February twenty-third, one thousand eight hundred and ninety-one.

Assessor shall be elected.

1. *BE IT ENACTED by the Senate and General Assembly of the State of New Jersey*, That the legal voters of any village organized under the act to which this is a further supple-

ment, shall, at the annual election for village trustees, elect an assessor for said village, to serve for the term of three years, who shall be a member of the county board of assessors, and shall possess the same powers and perform the same duties within the limits of said village, as assessors within the several townships of this state and receive like compensation.

2. *And be it enacted*, That all taxes to be assessed and raised within said village shall hereafter be assessed by the village assessor and not by the township assessor, as heretofore (except as hereinafter provided), and that there shall be apportioned to the village by the proper officers in the manner provided by the act concerning taxes, approved April fourteenth, one thousand eight hundred and forty-six, and the various supplements thereto, the just proportion of the state, county and township or other taxes to be raised from the property or persons liable to taxation within the limits of said village.

Who shall assess all taxes.

3. *And be it enacted*, That said village assessor shall, on or before the third Tuesday of August in each year, deliver the duplicate of such assessment to the said village trustees, to be by them examined, revised and corrected, and shall attend the meeting of the county board of assessors and take part therein, and shall as required by law for assessors of townships, deliver a duplicate of said assessment to the township collector of the township wherein said village shall be located; *provided*, that in case said village lies in more than one township, the said assessor shall make a separate duplicate for each township forming a part of said village, whereon shall be shown the assessment of taxes for the property and persons within the limits of each township separately and respectively, and shall deliver said duplicates to the collector of the proper township, which taxes shall be collected by the collector of said township or of each township wherein said village lies, in the manner now provided by law.

Shall deliver duplicate to trustees.

Shall attend meeting of county board.

Proviso.

4. *And be it enacted*, That all proceedings in the nature of appeal from an assessment shall be heard and determined by the commissioners of appeal in and for the proper

Township commissioners of appeals shall hear and determine appeals.

township in the same manner as appeals from assessments by township assessors are heard and determined, and that all further proceedings for the collection of said taxes shall be in accordance with the general law regulating the collection of taxes in townships.

Trustees shall appoint for the interim.

5. *And be it enacted*, That it shall be lawful for the village trustees in any village heretofore organized or hereafter to be organized under said act, to appoint an assessor, who shall hold his office until the next annual election, and the assessor so appointed shall have all the powers and discharge all the duties of the office of assessor in said village as herein provided, and in case any vacancy shall hereafter arise in the office of assessor in said village, it shall be lawful for the said village trustees to fill said vacancy by appointment until the annual election next succeeding the occurrence of said vacancy.

In case of failure to appoint, township assessor shall act.

6. *And be it enacted*, That in case the village trustees in any village in this state shall fail to make an appointment of a village assessor as herein authorized, then it shall be lawful for the township assessor of the proper township to assess the taxes for the year one thousand eight hundred and ninety-four in accordance with the provisions of the act to which this is a supplement.

Repealer.

7. *And be it enacted*, That so much of the act to which this is a supplement as is inconsistent with the provisions of this supplement be and the same is hereby repealed, and that this act shall take effect immediately.

Approved May 14, 1894.

## CHAPTER CCX.

An Act to tax intestates' estates, gifts, legacies, devises and collateral inheritance in certain cases.

Requests to religious, benevolent and charitable organizations excepted.

1. *BE IT ENACTED by the Senate and General Assembly of the State of New Jersey*, That after the passage of this act all property which shall pass by will or by the intestate laws of this state from any person who may die seized or possessed of the same while being a resident of the state, and all prop-

erty which shall be within this state, and any part of such property, and any interest therein or income therefrom, which shall be transferred by inheritance, distribution, bequest, devise, deed, grant, sale or gift aforesaid, made or intended to take effect in possession or enjoyment after the death of the intestate, testator, grantor or bargainor, to any person or persons, or to a body politic or corporate, excepting churches, hospitals and orphan asylums, public libraries, bible and tract societies, and all religious, benevolent and charitable institutions and organizations, in trust or otherwise, or by reason whereof any person or body politic or corporate shall become beneficially entitled, in possession or expectancy, to such property, or to the income thereof, other than to or for the use of the father, mother, husband, wife, children, brother or sister, or lineal descendants born in lawful wedlock, or the wife or widow of a son, or the husband of a daughter, shall be subject to a tax of five dollars on every hundred dollars of the clear market value of such property, to be paid to the treasurer of the state of New Jersey for the use of the state, and all administrators, executors and trustees shall be liable for any and all such taxes until the same shall have been paid as hereinafter directed; *provided*, that an estate which be may valued at a less sum than five hundred dollars shall not be subject to said duty or tax.

Father, mother  
and other rela-  
tives excepted.

2. *And be it enacted*, That when any person shall bequeath or devise, convey, grant, sell or give as aforesaid any property, or interest therein, or income therefrom, to a father, mother, husband, wife, children, brother or sister, the widow of a son, or a lineal descendant, during life or for a term of years, and the remainder to a collateral heir of the decedent, or to a stranger in blood, or to a body politic or corporate, the property so passing shall be appraised immediately after the death of said testator or grantor, as the case may be, at what shall then be the fair market value thereof in the manner hereinafter provided, and after deducting therefrom the value of said life estate, or term of years, the tax prescribed by this act on the remainder shall be immediately due and payable to the treasurer of the state of

Property devised  
to certain rela-  
tive for specified  
period, and re-  
mainder to col-  
lateral, heir, or  
stranger, &c., to  
be immediately  
appraised.

Tax on to be im-  
mediately due  
and payable.



New Jersey, and, together with the interest thereon, shall be and remain a lien on said property until the same is paid; *provided*, that the person or persons or body politic or corporate beneficially interested in the property chargeable with said tax, may elect not to pay the same until they shall come into the actual possession or enjoyment of such property, or, and in that case, such person or persons, or body politic or corporate, shall give a bond to the state of New Jersey in a penalty three times the amount of the tax arising upon personal estate, with such sureties as the chancellor may approve, conditioned for the payment of said tax and interest thereon, at such time or period as they or their representatives may come into the actual possession or enjoyment of such property, which bond shall be filed in the office of the clerk in chancery; *provided, further*, that such person shall make a full verified return of such property to the chancellor of the state and file the same in the office of the clerk in chancery within one year from the death of the decedent, and within that period enter into such security and renew the same every five years.

Excess of residuary legatees shall be liable to tax.

3. *And be it enacted*, That whenever a decedent appoints or names one or more executors or trustees, and makes a bequest or devise of property to them in lieu of their commissions or allowances, which otherwise would be liable to said tax, or appoints them his residuary legatees, and said bequest, devises or residuary legacies exceed what would be a reasonable compensation for their services, such excess shall be liable to said tax, and the chancellor or the orphans' court having jurisdiction in the case shall fix such compensation.

All taxes due at death of testator.

4. *And be it enacted*, That all taxes imposed by this act, unless otherwise herein provided for, shall be due and payable at the death of the testator, grantor or intestate, as the case may be, and if the same are paid within one year, interest at the rate of six per centum per annum shall be charged and collected thereon, but if not so paid, interest at the rate of ten per centum per annum shall be charged and collected from the time said tax accrued; *provided*, that if said tax is paid within nine months from the accruing

Proviso.

thereof, interest shall not be charged or collected thereon, but a discount of five per centum shall be allowed and deducted from said tax; and in all cases where the executors, administrators or trustees do not pay such tax within one year from the death of the decedent, they shall be required to give a bond, in the form and to the effect prescribed in section two of this act, for the payment of said tax, together with interest.

5. *And be it enacted*, That the penalty of ten per centum per annum imposed by section four hereof for the non-payment of said tax shall not be charged, where in cases by reason of claims made upon the estate, necessary litigation or other unavoidable cause of delay, the estate of any decedent, or a part thereof, cannot be settled at the end of a year from the death of the decedent, and in such cases only six per centum per annum shall be charged upon the said tax from the expiration of such year until the cause of such delay is removed.

When penalty shall not be charged.

6. *And be it enacted*, That any administrator, executor or trustee having in charge or trust any legacy or property for distribution, subject to said tax, shall deduct the tax therefrom, or if the legacy or property be not money, he shall collect the tax thereon upon the appraised value thereof from the legatee or person entitled to such property, and he shall not deliver or be compelled to deliver any specific legacy or property subject to tax to any person until he shall have collected the tax thereon; and whenever any such legacy shall be charged upon or payable out of real estate, the heir or devisee before paying the same, shall deduct said tax therefrom and pay the same to the executor, administrator or trustee, and the same shall remain a charge on such real estate until paid, and the payment thereof shall be enforced by the executor, administrator or trustee in the same manner that the payment of such legacy might be enforced; if, however, such legacy be given in money to any person for a limited period, he shall retain the tax upon the whole amount, but if it be not in money, he shall make application to the court having jurisdiction of his accounts to make an apportionment, if the case require it, of the sum to be paid into his

Administrator, executor, &c., shall deduct or collect tax.

Tax shall remain a charge on real estate until paid

hands by such legatees, and for such further order relative thereto as the case may require.

Executors, &c.,  
shall sell prop-  
erty to pay tax.

7. *And be it enacted*, That all executors, administrators and trustees shall have full power to sell so much of the property of the decedent as will enable them to pay said tax, in the same manner as they may be enabled by law to do for the payment of debts of their testators and intestates, and the amount of said tax shall be paid as hereinafter directed.

Shall pay tax to  
state treasurer.

8. *And be it enacted*, That any sum of money retained by any executor, administrator or trustee, or paid into his hands for any tax or any property, shall be paid by him, within thirty days thereafter, to the treasurer of the state of New Jersey; and the said treasurer shall deliver a receipt of such payment to the comptroller of the state, whose duty it shall be to countersign the same and return it to the executor, administrator or trustee, whereupon it shall be a proper voucher in the settlement of his accounts, but an executor, administrator or trustee shall not be entitled to credit in his accounts, nor to be discharged from liability for such tax unless he shall produce a receipt so countersigned by the comptroller, or a copy thereof certified by him.

Executors, &c.,  
shall notify state  
comptroller  
when property  
passes to cor-  
poration or other  
than certain  
relative.

9. *And be it enacted*, That whenever any of the real estate of which any decedent may die seized, shall pass to any body politic or corporate, or to any persons other than the father, mother, husband, wife, lawful issue, brother or sister, wife or widow of a son, or husband of a daughter, or in trust for them, or some of them, it shall be the duty of the executors, administrators or trustees of such decedent to give information thereof in writing to the comptroller of the state within six months after they undertake the execution of their respective duties, or if the fact be not known to them within that period, then within one month after the same shall have come to their knowledge.

When tax is  
refunded propor-  
tion shall be re-  
paid to legatee,  
&c.

10. *And be it enacted*, That whenever any debts shall be proven against the estate of a decedent, after the payment of legacies or distribution of property from which the said tax has been deducted, or upon which it has been paid, and a refund is made by the legatee, devisee, heir or next of kin,

a proportion of the tax so paid shall be repaid to him by the executor, administrator or trustee, if the said tax has not been paid to the state treasurer, or by them if it has been so paid.

11. *And be it enacted*, That whenever any foreign executor or administrator shall assign or transfer any stocks or loans in this state, standing in the name of a decedent, or in trust for a decedent, which shall be liable to the said tax, such tax shall be paid to the state treasurer on the transfer thereof, otherwise the corporation permitting such transfer shall become liable to pay such tax; *provided*, that such corporation has knowledge before such transfer that said stocks or loans are liable to said tax.

When foreign executions, &c., shall transfer stocks or bonds tax shall be paid on transfer.

Proviso.

12. *And be it enacted*, That when any amount of said tax shall have been paid erroneously to the state treasurer, it shall be lawful for the comptroller of the treasury, on satisfactory proof rendered to him of such erroneous payments, to draw his warrant on the state treasurer, in favor of the executor, administrator, person or persons who have paid any such tax in error, or who may be lawfully entitled to receive the same, for the amount of such tax so paid in error; *provided*, that all such applications for the repayment of such tax shall be made within two years from the date of such payment.

Tax paid erroneously shall be refunded.

Proviso.

13. *And be it enacted*, That in order to fix the value of property of persons whose estates shall be subject to the payment of said tax, the surrogate or register of the prerogative court, on the application of any interested party, or upon his own motion, shall appoint some competent person as appraiser as often as, and whenever occasion may require, whose duty it shall be forthwith to give such notice by mail and to such persons as the surrogate or register of the prerogative court may by order direct, of the time and place he will appraise such property, and at such time and place to appraise the same at its fair market value, and make a report thereof in writing to said surrogate or register of the prerogative court, together with such other facts in relation thereto as said surrogate or register of the prerogative court may by order require, to be filed in the office of such sur-

Surrogate shall appoint appraiser.

Proceedings of appraiser.

Shall notify  
comptroller and  
all interested  
parties.  
Dissatisfied  
persons may  
appeal.

rogate or register of the prerogative court, and from this report the said surrogate or register of the prerogative court shall forthwith assess and fix the then cash value of all estates, annuities and life estates, or term of years growing out of said estates and the tax to which the same is liable, and shall immediately give notice thereof by mail to the state comptroller and to all parties known to be interested therein; any person or persons dissatisfied with said appraisalment or assessment may appeal therefrom to the ordinary or orphans' court of the proper county, within sixty days after the making and filing of such assessment, on paying or giving security, approved by the ordinary or orphans' court, to pay all costs, together with whatever tax shall be fixed by said court; the said appraiser shall be paid by the state treasurer on the warrant of the comptroller, on the certificate of the ordinary or surrogate, duly filed with the comptroller, at the rate of three dollars per day for every day actually and necessarily employed in said appraisalment, together with his actual and necessary traveling expenses.

Taking fees or  
reward of ex-  
ecutor, &c., by  
appraiser a mis-  
demeanor.

Penalty.

14. *And be it enacted*, That any appraiser appointed by virtue of this act who shall take any fee or reward from any executor, administrator, trustee, legatee, next of kin or heir of any decedent, or from any other person liable to pay said tax or any portion thereof, shall be guilty of a misdemeanor, and upon conviction in any court having jurisdiction of misdemeanors he shall be fined not less than two hundred and fifty dollars nor more than five hundred dollars and imprisoned not exceeding ninety days, and in addition thereto the register of the prerogative court or surrogate shall dismiss him from such service.

Ordinary or  
orphans' court  
shall have juris-  
diction relative  
to tax.

15. *And be it enacted*, That the ordinary or the orphans' court in the county in which the real property is situate of a decedent who was not a resident of the state, or in the county of which the decedent was a resident at the time of his death, shall have jurisdiction to hear and determine all questions in relation to the tax arising under the provisions of this act.

Delinquents  
shall be cited  
to show cause.

16. *And be it enacted*, That if it shall appear to the register of the prerogative court or surrogate that any tax accru-

ing under this act has not been paid according to law, such officer shall issue a citation citing the persons interested in the property liable to the tax to appear before the ordinary or orphans' court on a day certain, not more than three months after the date of such citation, and show cause why said tax should not be paid; the service of such citation and the time, manner and proof thereof, and fees therefor, and the hearing and determination thereon, and the enforcement of the determination or decree shall conform to the provisions of the law for the service of citations now issued by the ordinary or orphans' courts, and the hearing and determination thereon and its enforcement; and the register of the prerogative court or surrogate shall upon the request of any prosecutor of the pleas or state comptroller, furnish one or more transcripts of such decree, and the same may be by them docketed and filed by the county clerk of any county in the state, and the same shall have the same effect as a lien by judgment.

17. *And be it enacted*, That whenever the state comptroller shall have reason to believe that any tax is due and unpaid under this act, after the refusal or neglect of the persons interested in the property liable to said tax to pay the same, he shall notify the prosecutor of the pleas of the proper county, in writing, of such failure to pay such tax and the prosecutor of the pleas so notified, if he have probable cause to believe a tax is due and unpaid, shall prosecute the proceeding before the ordinary of the orphans' court in the proper county, as provided in section sixteen of this act, for the enforcement and collection of such tax; all costs awarded by such decree to such prosecutor, that may be collected after the collection and payment of the tax to the state treasurer, may be retained by the prosecutor of the pleas for his own use.

State comptroller shall notify prosecutor of pleas of failure to pay tax.

Prosecution shall prosecute for collection.

18. *And be it enacted*, That the register of the prerogative court, the surrogate and the register of deeds or county clerk of each county shall every three months make a statement in writing, to the state comptroller, of the property from which or the party from whom he has reason to believe a tax under this act has become due since his last report.

Certain officers shall make quarterly statement to comptroller.

State treasurer shall pay expense of citation.

19. *And be it enacted*, That whenever the surrogate of any county, or the register of the prerogative court shall certify to the state comptroller that there was probable cause for issuing a citation and taking the proceedings specified in section sixteen of this act, the state treasurer shall pay, upon warrant of the comptroller, to the proper officials all expenses incurred for the issuing and services of the citation and all other lawful disbursements that have not otherwise been paid.

Comptroller shall furnish record books, blank forms, &c.

20. *And be it enacted*, That the comptroller of the state shall furnish to the register of the prerogative court and to each surrogate a book in which he shall enter, or cause to be entered, the returns made by appraisers, the cash value of annuities, life estates and term of years and other property fixed by him, and the tax assessed thereon, and the amount of any receipts for payments thereon filed with him, which books shall be kept in the office of the register of the prerogative court of the surrogate as a public record, and shall furnish all other forms and blanks necessary for use in the proper enforcement of this law.

Surrogate's fees.

21. *And be it enacted*, That in addition to the fees above mentioned the fees of the surrogates for each county, for the duties heretofore or hereafter to be performed by them in each estate, under this act, or any act heretofore passed, shall be paid by the state treasurer, upon the warrant of the comptroller, and shall not exceed the following rates: on all sums paid to the state treasurer, not exceeding three thousand dollars, five per centum; if over three thousand dollars, three per centum on such excess.

State treasurer shall furnish receipt for payments, which may be recorded.

22. *And be it enacted*, That any person, or body politic or corporate, shall be entitled to a receipt from the state treasurer, countersigned by the state comptroller, for the payment of any tax paid under this act, which receipt shall designate on what real property, if any, of which any decedent may have died seized, said tax has been paid, and by whom paid, and whether or not it is in full of said tax, and said receipt may be recorded in the clerk's office of the county in which said property is situate, in a book to be kept by said clerk for such purpose, which shall be labeled "collateral tax."

23. *And be it enacted*, That all acts or parts of acts inconsistent with the provisions of this act are hereby repealed, except so far as herein re-enacted; but nothing in this repealer shall affect or impair the lien of any taxes heretofore assessed, or due and payable, or any remedies for the collection of the same, or to surrender any remedies, powers, rights or privileges acquired by the state under any act heretofore passed, or to relieve any person or corporation from any penalty imposed by said acts; *provided, however*, that the exception in the first section hereof in favor of churches, hospitals, orphan asylums, public libraries, bible and tract societies, and all religious, benevolent and charitable institutions and organizations, shall be construed and held to apply to any and all bequests, devises and legacies heretofore made, in trust or otherwise, to or in favor of such institutions, or any of them, in all cases where said tax shall not have been paid prior to the passage of this act.

Repealer.

Proviso.

24. *And be it enacted*, That this act shall take effect immediately.

Approved May 15, 1894.

### CHAPTER CCXXXIII.

An Act to amend an act entitled "A further supplement to an act entitled 'An act concerning taxes,' approved April fourteenth, one thousand eight hundred and forty-six," which supplement was approved April eleventh, one thousand eight and sixty-six.

1. BE IT ENACTED *by the Senate and General Assembly of the State of New Jersey*, That section five of an act entitled "A further supplement to an act entitled 'An act concerning taxes,' approved April fourteenth, one thousand eight hundred and forty-six," which supplement was approved April eleventh, one thousand eight hundred and sixty-six, be and the same is hereby amended so as to read as follows:

Act amended.

5. *And be it enacted*, That the following persons and property shall be exempt from taxation, namely:



Property ex-  
empted from  
taxation

I. The property and the bonds and other securities of the United States, and the bonds and securities of this state which are by law exempt from taxation, the property of the counties, townships, cities and boroughs of this state, and stocks and other personal estate owned by citizens of this state situate and being out of this state, upon which taxes shall have been actually assessed and paid within twelve months next before the day prescribed by law for commencing the assessment.

Proviso.

II. All colleges, academies or seminaries of learning, public libraries, school-houses, buildings erected and used for religious worship, buildings used as asylums or schools for the care, cure, nurture, maintenance and education of feeble-minded or idiotic persons and children, provided such institutions are duly incorporated under the laws of this state, and the land whereon the same are situate, necessary to the fair use and enjoyment thereof, not exceeding five acres for each one, the furniture thereof and the personal property used therein, the endowment or fund of any religious society, college, academy, seminary of learning, public library or institution for feeble-minded persons as aforesaid; *provided*, that no building so used which may be rented for such purposes and rent received by the owner therefor shall be exempted; the stock of any corporation of this state, which by charter or other contract with this state is expressly exempted from taxation, the stock of any corporation of this state, the capital whereof is by this act made taxable to and against said corporation, pews in churches, graveyards not exceeding ten acres of ground, cemeteries and all buildings erected thereon, and all buildings used exclusively for charitable purposes, with the land whereon the same are erected, and which may be necessary for the fair enjoyment thereof, and the furniture and personal property used therein, the funds of all charitable institutions and associations collected and held exclusively for the sick or disabled members thereof, or for the widows of deceased members, or for the education, support and maintenance of deceased members.

2. *And be it enacted*, That this act shall take effect immediately.

Passed May 16, 1894.

## CHAPTER CCLXX.

An Act concerning the tenure of office of city assessor in cities of the third class.

1. BE IT ENACTED *by the Senate and General Assembly of the State of New Jersey*, That the term of office of the city assessor or other officer charged with the assessment of taxes in any city of the third class shall be three years. Term of city assessor.

2. *And be it enacted*, that all acts and parts of acts, either general or special, inconsistent with the provisions of this act, be and the same are hereby repealed. Repealer.

3. *And be it enacted*, That this act shall take effect immediately.

Approved May 17, 1894.

## CHAPTER CCLXI.

An Act to amend an act entitled "An act for the formation of borough commissioners," approved March seventh, anno domini one thousand eight hundred and eighty-two.

1. BE IT ENACTED *by the Senate and General Assembly of the State of New Jersey*, That section eight of the act entitled "An act for the formation of borough commissions," approved March seventh, one thousand eight hundred and eighty-two, be and the same is hereby amended to read as follows: Section amended.

8. *And be it enacted*, That the legal voters of said borough at each election for commissioners under this act shall by vote and upon the same ballot used in voting for said commissioners, designate an amount of money to be raised for borough purposes, not to exceed two thousand dollars in any one year, which sum so designated being certified on the returns of said election shall be assessed and collected under the name of borough tax by the same officers and at Voters shall designate amount to be raised for borough purposes.

Proviso.

Township collectors shall be held responsible and receive fees.

the same time and in the same manner as township taxes are or may hereafter be collected by law ; *provided*, the same shall be assessed only upon the taxable property, real and personal, within the borough limits, and the moneys so raised shall be paid out by the township collector upon the warrant of the said commissioners, signed by the president and attested by the secretary of said board, and if any township collector shall, at the expiration of his term of office, have in his hands any balance of such moneys he shall turn the same over to his successor in office ; and said township collectors shall be responsible upon their official bonds as township collectors for said moneys by them collected or received, and the assessors and collectors shall receive the same fees for assessing and collecting said borough tax as they may be entitled to receive for assessing and collecting township tax ; if any person shall think himself or herself aggrieved by any assessment or taxation made or levied under this act, he shall have the same remedy by appeal or certiorari as in the case of township taxes.

2. *And be it enacted*, That this act shall take effect immediately.

Approved May 16, 1894.

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## CHAPTER CCCX.

An Act concerning taxes and the equalization of values with reference thereto.

1. *BE IT ENACTED by the Senate and General Assembly of the State of New Jersey*, That hereafter, in any case, in any county of this State where any increase or diminution of the whole or aggregate value of the real estate contained in any assessment or taxing district or division of such county, as the same shall be returned or made to appear to the board, body or authorities hereinafter mentioned, by or from the returns or abstracts of ratables thereof presented by any assessor, assessors, tax board or other like authority or body in such county, authorized and empowered to make assess-

ment of taxes upon real estate therein, shall be made or effected by, through or by any means of any board of commissioners, tax or assessment board or other authority or body whatever, authorized by any law of this state to make any increase or diminution of such real estate value, for the purpose of effecting an equalization of values or valuation of such real estate between the several assessment districts, cities, towns or townships of such county, no notice thereof shall be necessary or requisite to be sent to any taxpayers of such district, but the action so authorized, and hereby authorized for such purpose, shall be regarded as final and conclusive without such notice; in all cases, however, where any such increase or change shall be made respecting the value of any particular piece or portion of real estate within any such assessment or taxing district, notice shall be given to any and all taxpayers affected, and they shall be heard, by way of appeal or otherwise, in relation thereto, as the law in such case may direct.

No notice to taxpayers required.

Action of assessment board shall be final.

Appeal shall be heard in certain cases.

2. *And be it enacted*, That this act shall be deemed a public act, and shall take effect immediately.

Approved May 22, 1894.

## CHAPTER CCCXXII.

An Act in relation to assessments of taxes in cities, towns and townships.

1. BE IT ENACTED *by the Senate and General Assembly of the State of New Jersey*, That in all cities, towns and townships of this state that now have or may hereafter have block maps, it shall be the duty of the taxing officer or officers in all cases, in making their assessments for taxes upon real estate, to describe the same by block and lot numbers, as shown upon the assessment maps of such city, town or township.

Taxing officer shall describe real estate by block and lot numbers.

2. *And be it enacted*, That when any change occurs in the ownership of property in any such city, town or township it shall be the duty of the new owner to present his deed, or

Change of ownership shall be noted.

other evidence of title, to the officer, officers or department having charge of the assessment of taxes therein, that the change of ownership may be properly noted on the books and maps kept by the said taxing officer or officers.

Deeds shall be certified by officer before being admitted to record.

Proviso.

Proviso.

3. *And be it enacted*, That no register of deeds, county clerk or other officer, whose duty it shall be to record deeds, shall record any deed which conveys any property in cities, towns or townships of this state that now have or may hereafter have block maps, unless it shall be duly certified thereon that the same has been presented at the office of the officer, officers or other department having charge of the assessment of taxes, for the purpose of recording or noting such changes as may have been made thereby in the property lines and ownership of the property; *provided*, that such officer, officers or other department having charge of the assessment of taxes shall have filed with the register of deeds, county clerk or other officer, whose duty it shall be to record deeds, a notice in writing, signed by such office or officers, that such city, town or township has adopted block maps for the purposes of taxation; *and provided further*, that nothing in this act shall prevent the recording of such deed in case a fee of twenty cents per folio for the abstract hereinafter mentioned is paid at the time any such deed is deposited for record to the register of deeds, county clerk or other officer whose duty it is to record the same, upon which payment having been made, it shall be the duty of said register of deeds, county clerk or other officer, within five days thereafter, to present an abstract of such deed to the officer, officers or department having in charge the assessment of taxes, for the purpose of having such changes in lines of ownership as may be made thereby recorded or noted.

Repealer.

4. *And be it enacted*, That all acts and parts of acts inconsistent with this act be and the same are hereby repealed, and that this act shall take effect immediately.

Approved May 22, 1894.

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